No. 79.] [2075]

IMPERIAL SECRETARIAT LIBRARY
785

The Calcutta Gazette.

WEDNESDAY, OCTOBER 3, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next:—

A Bill to provide for a Government Paper Currency.

Preamble.

WHEREAS it is expedient to provide for the issue by the Government of India of Promissory Notes payable to bearer on demand, and to regulate the mode of issuing and securing payment of the same: It is enacted as follows:—

Laws repealed.

I. Section XXXI of Act VI of 1839 *(relating to the Bank of Bengal)*, Section XXXI of Act III of 1840 *(relating to the Bank of Bombay)*, and Section XXXIII of Act IX of 1843 *(relating to the Bank of Madras)*, shall be repealed from and after the day of

No body corporate or person to issue Notes, &c., payable to bearer on demand.

II. After the passing of this Act, no body corporate, person or persons whatsoever, in the British Territories in India, (except the Banks of Bengal, Madras, and Bombay, up to the day of and except as hereinafter provided,) shall draw, accept, make, or issue any Bill of Exchange or Promissory Note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the Bills or Notes payable to bearer on demand of any such body corporate, or of any such person or persons. Provided that Cheques or Drafts payable to bearer on demand or otherwise may be drawn on Bankers, Shroffs, or Agents by the customers or constituents of such Bankers, Shroffs, or Agents, in respect of deposits of money in the hands of such Bankers, Shroffs, or Agents, and held by them at the credit and disposal of the persons drawing such Cheques or Drafts.

Exception in favor of Cheques.

Department of Issue to be established.

III. There shall be established by the Governor General in Council a new department of the Public Service, to be called the Department of Issue, and from and after the day of there may be issued from the said Department, as hereinafter provided, Promissory Notes of the Government of India payable to bearer on demand, for the sums of 5, 10, 20, 50, 100, 500, and 1,000 Rupees, or for such other amounts as the Governor General of India in Council, with the sanction of the Secretary of State for India, shall direct.

Head Commissioner and Commissioners to be appointed.

IV. The Governor General in Council, on or before the day of , shall appoint some person, to be called the Head Commissioner of the Department of Issue, and two other persons, who shall be called respectively the Commissioners of the Department of Issue at Madras and Bombay, and such Officers may be suspended for incapacity, negligence, or misconduct by the Governor General in Council, but shall be removeable only by the Secretary of State for India. The Offices so created shall be maintained and continued, and such salaries shall be assigned to them repectively as to the Governor General in Council shall seem proper.

Circles of Issue to be defined.

V. The Governor General in Council shall, before the day of , by order to be published in the Gazettes of Calcutta, Madras, and Bombay, divide the British Territories in India into Districts, to be called "Circles of Issue," three of which Circles shall include the Towns of Calcutta, Madras, and Bombay, and in each Circle shall appoint some city or town to be the place of Issue of Notes, as hereinafter provided.

Deputy Commissioners to be appointed.

VI. For each Circle of Issue other than those which include the Towns of Calcutta, Madras, and Bombay, there shall be appointed by the Governor General in Council a person to be called the Deputy Commissioner of Issue.

VII. For the purposes of this Act, the Commissioners at Madras and Bombay shall be subordinate to the Head Commissioner; the Deputy Commissioners in the Presidency of Fort William in Bengal shall be subordinate to the Head Commissioner; and the Deputy Commissioners in the Presidencies of Fort Saint George and Bombay shall be subordinate to the Commissioners of Madras and Bombay respectively.

Commissioners to be subordinate to Head Commissioner; Deputy Commissioners to Commissioner.

VIII. The Head Commissioner of Issue for the time being shall make and prepare, on paper to be specially manufactured for the purpose, Promissory Notes of the Government of India payable to bearer on demand for the sums hereinbefore provided, and shall supply to the Commissioners at Madras and Bombay, and to the several Deputy Commissioners, such Notes as they shall require for the purposes of this Act, and all such Notes shall bear upon them the name of the city or town from which they are severally issued, and shall be payable only at the office of such city or town of issue and at the Presidency Town of the Presidency within which such city or town is situated.

Notes to be prepared by Head Commissioner and distributed by him.

Where payable.

IX. The Head Commissioner, the Commissioners, and the Deputy Commissioners shall, in their respective "Circles of Issue," on the demand of any person, issue from the Office of Issue of their respective Circles, such Promissory Notes, on the terms following:—

When such Notes may be issued.

First, in exchange for the amount thereof in silver coin of full weight of the Government of India; or, *secondly*, in exchange for the amount thereof in standard silver bullion or foreign silver coin computed according to such standard at the rate of per ounce; provided always that the said Head Commissioner, Commissioners, and Deputy Commissioners shall, in all cases, be entitled to require such silver bullion and foreign coin to be melted and assayed at the expense of the person tendering the same, and provided also that in all places where there is no Mint of the Government of India, it shall be optional for any such Head Commissioner, Commissioner, or Deputy Commissioner, to issue Notes in exchange for silver or foreign coin under this Section; or, *thirdly*, in exchange for other Notes of the Government of India payable to bearer on demand of other amounts issued within the same Circle.

Proviso.

X. The Governor General in Council shall determine from time to time the amount to be retained and secured in silver bullion and coin as a reserve to pay the said Promissory Notes, provided always that such reserve shall in no case be less than one-third of the amount expressed in the Notes in circulation.

Proportion of reserve of bullion, &c., to be fixed.

XI. It shall be the duty of the Head Commissioner in respect of the Presidency of Fort William in Bengal, and of the Commissioners at Madras and Bombay in respect of the Presidencies of Fort Saint George and Bombay respectively, to retain and secure at all times such amount in silver bullion and coin as shall be determined by the Governor General in Council as aforesaid, such reserve to be conveniently distributed among the several Offices of Issue of their respective Presidencies. They shall also provide for the immediate coinage of the Silver bullion and foreign Silver coinage received in exchange for such Notes, and they shall invest in Government Securities the residue of the amount of the said Notes in circulation over and above the sum represented by the said coin and bullion which from time to time they are required to retain as a reserve; and the said coin, bullion, and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said Notes; and the said Notes shall be deemed to have been issued on the security of the coin, bullion, and securities so appropriated and set apart.

Reserve to be retained; residue to be invested in Government Securities

XII. The Government Securities purchased under this Act in the Presidency of Fort William in Bengal shall stand in the name of the Head Commissioner and the Master of the Mint at Calcutta, the Government Securities purchased under this Act in the Presidency of Fort Saint George shall stand in the name of the Commissioner at Madras and the Master of the Mint at Madras; and the Government Securities purchased under this Act in the Presidency of Bombay shall stand in the name of the Commissioner at Bombay and the Master of the Mint at Bombay.

In what names the Government Securities to stand.

XIII. The Head Commissioner from time to time shall frame Rules to be approved by the Governor General in Council, for keeping the accounts of the said Department of Issue, and for the auditing of such accounts, and for otherwise regulating the business of the Department; provided always that such Rules shall be in no wise inconsistent with the provisions of this Act.

Rules to be framed for keeping and auditing the Accounts.

XIV. An abstract of the accounts of the Department, showing the whole amount of Notes in circulation, the amount of coin and bullion reserved, and the amount of the Government Securities held by the said Department, shall be made up monthly in Calcutta, and published as soon as may be in the Gazettes of Calcutta, Madras, and Bombay.

Abstract of accounts to be published.

XV. It shall be lawful for the Head Commissioner in respect of the Presidency of Fort William in Bengal, and of the Commissioners at Madras and Bombay in respect of the Presidencies of Madras and Bombay respectively, and they are hereby required at any time, if it shall be necessary for the purpose of retaining and keeping up such reserve of coin and bullion as hereinbefore provided, to sell and dispose of Government Securities standing in their names respectively, and in the names of the Masters of the Mint as aforesaid; and for the purpose of effecting such sales, the said Masters of the Mint respectively shall, on a request in writing from the said Head Commissioner or Commissioners, in their respective Presidencies, at all times sign and endorse such Government Securities as shall stand in their names respectively.

Securities to be disposed of in order to keep up reserve of bullion and coin from time to time.

XVI. The interest accruing due on the Government Securities purchased and held under this Act shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor General in Council; and the amount of such interest shall, from time to time, as it becomes due, be paid by the Accountants General in the several Presidencies of India, into the revenues of the Government of India, under the head of "Profits of Note Circulation."

Interest of Securities to be paid to the credit of Government.

XVII. Within any of the "Circles of Issue," as hereinbefore provided, a tender of a Note or Notes issued under this Act from the Office of Issue of such "Circle of Issue," shall be a legal tender to the amount expressed in such Note or Notes, and shall be taken to be valid as a tender to such amount in payment of any revenue or other claim due to the Government of India, and in payment of any sum due by the Government of India, or by any body corporate, or by any person or persons in the British Territories in India, on all occasions whatsoever on which any tender of money can be legally made. Provided that no such Note or Notes shall be deemed to be a legal tender of payment by the Government of India at any Office of Issue.

Notes where legal tender.

XVIII. The name of the Head Commissioner, of either of the Commissioners, of any Deputy Commissioner, or of any other person authorized by the said Head Commissioner, or by either of the said Commisioners, to sign Notes issued under this Act, shall or may be impressed or affixed by machinery provided for that purpose by the Government of India, and such printed names shall be taken to be good and valid signatures to all intents and purposes, as if such Notes had been subscribed in the proper handwriting of any one of the persons aforesaid whose signatures the said printing purports to represent.

Name of Head Commissioner, &c., may be impressed with machinery.

XIX. All Notes issued under this Act shall be deemed and taken to be Promissory Notes of the Government of India, and may and shall be described as Promissory Notes of the Government of India in all indictments, and in criminal and civil proceedings any law or usage to the contrary notwithstanding.

Notes may be described as Promissory Notes.

XX. If any body corporate or person, after the passing of this Act, shall, contrary to the provisions of this Act, draw, accept, make, or issue any Bill of Exchange, Promissory Note, or Engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the Bills or Notes or Engagements for the payment of money payable to bearer on demand of any such body corporate or person, such body corporate or person shall be liable to a penalty of the amount of every such Bill of Exchange, Promissory Note for Engagement or the payment of money, to be recovered on the prosecution of the Head Commissioner, Commissioner, or Deputy Commissioner, as the case may be, of the "Circle of Issue" in which such Bill of Exchange, Promissory Note, or Engagement for the payment of money is issued, before any Police Magistrate or Magistrate within such "Circle of Issue," and in case of conviction and default of payment of such penalty, the Police Magistrate or Magistrate who shall try the case shall issue his warrant to levy the amount thereof, together with the reasonable costs of the prosecution, by distress and sale of the goods and chattels of the body corporate or person so convicted.

Penalty for issuing such Notes contrary to provisions of this Act.

XXI. If any person shall, without the authority of the Government of India to be proved by the party accused, make or use, or shall, without lawful excuse to be proved by the party accused, knowingly have in his custody or possession any frame, mould, or instrument for the making of paper, with the words "Government of India" visible in the substance of the paper, or for the making of paper with curved or waving bar lines, or with the laying wire lines thereof in a waving or a curved shape, or with any number, sum, or amount, expressed in a word or words in roman letters visible in the substance of the paper, or if any person shall, without such authority, to be proved as aforesaid, manufacture, use, sell, expose to sale, utter, or dispose of, or shall, without lawful excuse to be proved as aforesaid, knowingly have in his custody or possession any paper whatsoever with the words "Government of India" visible in the substance of the paper, or any paper with curved or waving bar lines, or with the laying wire lines thereof in a waving or curved shape, or with any number, sum, or amount expressed in a word or words in roman letters appearing visible in the substance of the paper; or if any person, without such authority to be proved as aforesaid, shall, by any art or contrivance, cause the words "Government of India" to appear visible in the substance of any paper, or cause the numerical sum or amount of any Promissory Note, Bill of Exchange, Post Bill, blank Promissory Note, blank Bill of Exchange, or blank Post Bill, in a word or words in roman letters, to appear visible in the substance of the paper whereon the same shall be written or printed, every such offender shall be guilty of felony, and, being convicted thereof, shall be transported, for a term not exceeding fourteen years, or shall be imprisoned with or without hard labor for any period not exceeding seven years, or if the offender be an European British subject, or an American, he shall be liable to a sentence of penal servitude for a period not exceeding five years.

Penalty for making or having in possession paper of certain description.

XXII. Nothing herein contained shall prevent any person from issuing any Bill of Exchange or Promissory Note having the amount thereof expressed in Rupees or in a numerical figure or figures denoting the amount thereof in Rupees appearing visible in the substance of the paper, upon which the same shall be written or printed; nor shall prevent any person from making, using, or selling any paper having waving or curved lines, or any other devices in the nature of water-marks visible in the substance of the paper not being bar lines or laying wire lines, provided the same are not so contrived as to form the ground-work or texture of the paper, or to resemble the waving or curved laying wire lines, or bar lines, or the water-marks of the paper used by the Government of India.

Proviso.

XXIII. If any person shall engrave or in any wise make upon any plate whatever, or upon any wood, stone, or other material, any Promissory Note or Bill of Exchange, or blank Promissory Note, or blank Bill of Exchange, or part of a Promissory Note or Bill of Exchange, purporting to be a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, or blank Promissory Note, blank Bill of Exchange, or blank Post Bill of the Government of India, or part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without the authority of the Government of India, to be proved by the party accused; or if any person shall use such plate, wood, stone, or other material, or any other instrument or device for the making or printing any Promissory Note, Bill of Exchange, or Post Bill, or blank Promissory Note, blank Bill of Exchange, or blank Post Bill, or part of a Promissory Note, Bill of Exchange, or Post Bill, without such authority to be proved as aforesaid; or if any person shall, without lawful excuse, the proof whereof shall lie on the party accused, knowingly have in his custody or possession any such plate, wood, stone, or other material, or any such instrument or device, or if any person shall, without such authority, to be proved as aforesaid, knowingly offer, utter, dispose of, or put off any paper upon which any Promissory Note, blank Bill of Exchange, or blank Post Bill of the Government of India, or part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India shall be made or printed, or if any person shall, without lawful excuse, to be proved as aforesaid, knowingly have in his custody or possession any such paper, every such offender shall be guilty of felony, and, being convicted thereof, shall be transported for a term not exceeding fourteen years, or shall be imprisoned with or without hard labor for any period not exceeding seven years, or if the offender be a European British subject, or an American, he shall be liable to a sentence of penal servitude for a period not exceeding five years.

Penalty for engraving on any plate any Note purporting to be a Note of the Government of India.

XXIV. If any person shall engrave, or in any wise make upon any plate whatever, or upon any wood, stone, or other material, any word, number, figure, character, or ornament, the impression taken from which shall resemble or apparently be intended to resemble any part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without the authority of the Government of India, to be proved by the party accused; or if any person shall use any such plate, wood, stone, or other material, or any other instrument or device for the making upon any paper or other material the impression of any word, number, figure, character, or ornament which shall resemble, or apparently be intended to resemble, any part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without such authority, to be proved as aforesaid; or if any person shall, without lawful excuse, the proof whereof shall lie on the party accused, knowingly have in his custody or possession any such plate, wood, stone, or other material or any such instrument or device; or if any person shall, without such authority, to be proved as aforesaid, knowingly offer, utter, dispose of, or put off any paper or other material upon which there shall be an impression of any such matter as aforesaid; or if any person shall, without lawful excuse, to be proved as aforesaid, knowingly have in his custody or possession any paper or other material upon which there shall be an impression of any such matter as aforesaid, every such offender shall be guilty of felony, and, being convicted thereof, shall be liable to be transported for any period not exceeding seven years, or to be punished with or without hard labor for any period not exceeding five years, or if the offender be a European British subject, or an American, he shall be liable to a sentence of penal servitude for any period not exceeding three years.

Penalty for engraving any thing resembling any such Notes.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of December next:—

A Bill to amend Act X of 1859.

WHEREAS it is expedient to amend Act X of 1859 *(to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal)*; It is enacted as follows:—

Preamble.

I. The following proviso shall be read as part of Section XXX Act X of 1859:—"If in any suit to which this Section is applicable, the cause of action shall have accrued before the first day of August 1859, such suit shall be instituted within two years from that day, or within the time allowed for the institution of the same by any law in force before the passing of the said Act, whichever may first expire."

Time for commencement of suits of which the cause of action accrued before 1st August 1859.

II. Any suit or appeal instituted under Act X of 1859, which may have been dismissed or rejected on the ground that the suit had not been commenced within the period prescribed in Section XXX of the said Act, may be revived if the order of dismissal or rejection shall be contrary to the provisions of the foregoing Section, and a petition for the revival of the same shall be presented within four months of the passing of this Act to the Collector or Court by which such suit or appeal may have been dismissed or rejected. The petition may be written on the Stamp required for petitions presented to such Collector or Court.

Revival of certain suits and appeals dismissed or rejected.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 29th September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next :—

A Bill for licensing and regulating Stage Carriages.

Preamble.

WHEREAS it is expedient to license and to regulate Stage Carriages in British India ; It is enacted as follows :—

Definition of Stage Carriage.

I. Every carriage used for the purpose of conveying passengers for hire to or from any place in British India not plying within and being confined wholly to the Presidency Towns and the Suburbs thereof, and which when passing along any road shall travel at the rate of four miles or more in the hour, shall without regard to the form or construction thereof be deemed to be a Stage Carriage within the meaning of this Act. Provided that the term "Stage Carriage" shall not be deemed to include any carriage used or employed as aforesaid wholly upon any Railway.

Proviso.

Licenses by whom to be granted.

II. Every Stage Carriage shall be licensed by the Magistrate of the District or place in which the Head Office in India of the Proprietor thereof in British India is situate. If such Head Office be in any Presidency Town, then such license shall be granted by the Chief Commissioner of Police of such Town.

License to be numbered and to contain certain particulars.

III. Every license shall be numbered and contain the following particulars, namely—

The number of such license.

The name, residence, and the place of the Head Office in British India of the Proprietor of the Stage Carriage.

The number of passengers permitted to be conveyed thereby, distinguishing inside and outside passengers.

The weight of luggage permitted to be carried.

The number of horses or other animals to be used in drawing the Stage Carriage.

The name of the extreme places to and from which the Stage Carriage is licensed to travel.

Charge for and duration of license.

IV. For every such license there shall be paid by the Proprietor of the Stage Carriage the sum of five Rupees, and such license shall be in force for one year from the date thereof. When a licensed Stage Carriage is transferred within the year, the name of the new proprietor may be substituted for the name of the former proprietor, and every person who appears by the license to be the proprietor, shall be deemed to be such proprietor for all the purposes of this Act.

License-plate.

V. On licensing every Stage Carriage, the Magistrate or Chief Commissioner of Police, as the case may be, shall provide for the same a plate containing the number of the license and all the other particulars of the license, and such plate shall thereupon be affixed by the Proprietor to a conspicuous part of such Stage Carriage.

Penalty for keeping or using unlicensed carriage.

VI. Whoever keeps or uses any Stage Carriage without the same being licensed as provided by this Act, shall be liable to a fine not exceeding five hundred Rupees.

Penalty for carriage drawn by less number of animals or carrying a greater number of passengers than is provided by the license.

VII. Whoever permits his licensed Stage Carriage to be drawn by a less number of animals than are provided by the license, or permits a larger number of inside or outside passengers, or a greater weight of luggage to be carried by his Stage Carriage than shall be provided by the license, shall for every such offence be liable to a fine not exceeding five hundred Rupees. In every case where such Stage Carriage shall be proved to have been drawn by a less number of animals or to have carried a larger number of passengers or a greater weight of luggage than provided by the license, the Proprietor of such carriage shall be held to have permitted such offence unless he shall prove the contrary.

Penalty for using fictitious plate.

VIII. Whoever affixes or permits to be affixed to any Stage Carriage of which he is Proprietor any plate resembling or intended to resemble any plate provided for licensed carriages, shall for every such offence be liable to a fine not exceeding five hundred Rupees.

Penalty for ill-treating animals.

IX. If any person shall cruelly beat, ill-treat, over-drive, abuse, torture, or cause or procure to be cruelly beaten, ill-treated, over-driven, abused, or tortured any animal employed in drawing or yoked or harnessed to any Stage Carriage, every such person shall for every such offence be liable to a fine not exceeding one hundred Rupees.

Revocation of license.

X. Any Magistrate or Chief Commissioner of Police to whom application is made for a license for a Stage Carriage, or who has granted any such license, may cancel the same if it shall appear to him that such Stage Carriage or any horse or other animal or any harness used with such carriage is unserviceable or unsafe or otherwise unfit for public accommodation or use.

Penalty for not having license-plate.

XI. In any Station in which a Magistrate or other Officer exercising the powers of a Magistrate shall reside and be, any Police Officer may seize any Stage Carriage with the animal or animals yoked or harnessed thereto if no license-plate be affixed to such Stage Carriage as by this Act required. Such carriage and animal or animals shall be taken without delay by such Police Officer before such Magistrate or other Officer as aforesaid, who shall hear and determine the complaint of such Police Officer in a summary way ; and if thereupon any fine is imposed by such Magistrate or other Officer as aforesaid, such Stage Carriage and animal or animals shall be detained for fourteen days as security for the payment thereof, and if the fine be not sooner paid, they shall be sold and the proceeds applied (so far as they extend) to the payment of the said fine, and all costs and charges incurred on account of the detention and sale, and the surplus (if any), if not claimed within a further period of two weeks from such sale, shall be forfeited to the State. If the proceeds do not fully pay the fine and costs

and charges aforesaid, the balance may be recovered as hereinafter provided.

Penalty, for misconduct on part of drivers.

XII. If any driver of any Stage Carriage, or any other person having the care thereof, shall through intoxication, neglect, or by wanton or furious driving or by any other misconduct, endanger the safety of any passengers or other person, or shall injure or endanger the property of the proprietor of such Stage Carriage or of any other person, every such person so offending shall be liable to a fine not exceeding one hundred Rupees.

Penalty in certain cases recoverable from proprietor.

XIII. Whenever it shall happen that the driver of any Stage Carriage or the owner of any horse shall have committed any offence against this Act for the commission whereof any penalty is by this Act imposed and such driver or owner shall not be known or being known cannot be found, or if the penalty cannot be recovered from such driver or owner, the proprietor of such carriage shall be liable to every such penalty as if he had been the driver of such carriage or owner of such horse at the time when such offence was committed.

Proviso.

Provided always that if any such proprietor shall make out, to the satisfaction of the Magistrate before whom any complaint or information shall be heard, by sufficient evidence, not resting on his own testimony, that the offence was committed by such driver or owner without the privity or knowledge of such proprietor, and that no profit, advantage, or benefit, either directly or indirectly, has accrued or can accrue to such proprietor therefrom, and that he has used his endeavour to find out such driver or owner, and has done all that was in his power to recover the amount of the penalty from him, the Magistrate may discharge the proprietor from such penalty, and shall levy the same upon such driver or owner when found.

Issue of summons.

XIV. Whenever any charge is made before any Magistrate of any offence under this Act, he shall issue a summons thereupon directed to the proprietor of the Stage Carriage or his nearest Agent, and shall transmit such summons by letter post which shall be deemed to be good service thereof. The summons shall allow a reasonable time, in reference to the distance to which the summons is sent for the appearance of such proprietor or his authorized Agent.

Rewards to informers.

XV. The informer shall in all cases, upon the Magistrate certifying that he has conducted himself properly in regard to his information, be entitled to receive one moiety of the amount of the penalty awarded, and when more informers than one are concerned, they shall be entitled to such moiety in such shares as the Mgistrate shall award.

Adjudication and recovery of penalties.

XVI. All penalties incurred under this Act shall be adjudged by a Magistrate, and all orders so made shall be final. All penalties imposed by such Magistrate may in case of non-payment or non-recovery thereof be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of such Magistrate or other Officer.

Offender may be apprehended and detained in custody until return of warrent of distress.

XVII. In case any such penalties shall not be forthwith paid, such Magistrate or other Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Magistrate for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Imprisonment of offender if distress not sufficient.

XVIII. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such penalty and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such Magistrate by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such penalty could be levied if warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of penalty shall not exceed fifty Rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Recovery of penalty and costs from European British subjects.

XIX. If the offender shall be a European British subject, the Magistrate shall record the facts and transmit such record to the District Court of the District wherein the offender is convicted, and the amount of penalty and the costs (if any) shall be levied in the manner provided for the execution of decrees of the Civil Court.

Jurisdiction.

XX. On complaint made before any Magistrate or other Officer as aforesaid of any offence committed under this Act, it shall not be necessary to prove that the offence was committed within the local limits of such Magistrate or other Officer.

Interpretation of the term "Magistrate."

XXI. The term "Magistrate" in this Act shall include all Magistrates and all persons exercising the full powers of a Magistrate.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 29th September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next :—

A Bill to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.

Preamble.

WHEREAS serious affrays have occurred in attempts to smuggle Pepper, the produce of the States of Travancore and Cochin, in consequence of the monopoly which the Governments of those States

maintain in that article; and whereas the Rajahs of those States are willing to abandon the said monopoly and to substitute a system of export Duty; and whereas it is necessary, in order to an effectual establishment of such system, that the same rate of Duty as is collected on the export of Pepper from Travancore and Cochin should be collected on behalf of the said States at the British Port of Cochin; It is enacted as follows:—

Duty on Pepper exported by Sea from Cochin.

I. On and after the 1st day of January 1861, in lieu of the Duty prescribed in Act X of 1860, there shall be levied a Duty of fifteen Rupees a candy on all Pepper exported by sea from the Port of Cochin; provided that the said Duty shall not be levied on the re-exportation of any Pepper which may have been imported by sea at the said Port from any British possession.

Appropriation of surplus Duty.

II. At the close of each calendar year, or as soon after as may be convenient, the Collector of Customs shall pay to the Governments of Travancore and Cochin the whole amount of Duty collected under the provisions of the last preceding Section, after deducting all expenses of collection, in such proportions and in such manner as may be ordered by the Governor in Council of Fort Saint George.

M. Wylie,
Clerk of the Council.

HOME DEPARTMENT.

No. 1879.

Fort William, the 1st October 1860.

Notifications.—Under Section XVII. Act XXXI. of 1860, the Governor General in Council hereby authorizes the Chief Officer of Police in every Sea-port Town and Frontier District in India to grant licenses for the importation of Arms, Percussion Caps, Sulphur, Saltpetre, Gunpowder, and other Ammunition, subject to the general control and directions of the Chief Executive Authority of the Presidency or Place.

No. 1880.

The 2nd October 1860.

The under-mentioned Specifications of Inventions have been filed, under the provisions of Act No. XV. of 1859, in the Office of the Secretary to the Government of India, in the Home Department, and have been sent to the Office of one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces.

A copy of each Specification is open at all reasonable hours at the Office of the Secretary to the Government of India, in the Home Department, to public inspection, upon payment of a fee of one Rupee, and a certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:—

No. 35.—John Prentice Farrar, of New York in the United States of America, gentleman, for "Improvements in the manufacture of Cast Steel and Iron."

No. 39.—Charles Shand, of Colombo in the Island of Ceylon, Merchant, for "bleaching Coir Fibre and Coir Yarn."

No. 50.—Daniel West, of Egremont Place, No. 2, Euston Road, in the County of Middlesex in England, Civil Engineer, for "an improvement for working the Geometrical Cotton Press with Steam Power."

No. 51.—John Hamilton, Junior, of the Windsor Fondry and Iron Works, Liverpool, for "improvements in constructing and propelling Vessels."

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 4562.

Fort William, the 29th September 1860.

The Governor General in Council is pleased to appoint Lieutenant John Jacob, of the 22nd Regiment Bombay Native Infantry, to do duty with the 2nd Corps, Central India Horse.

No. 4563.

The Governor General in Council is pleased to appoint Cornet J. Low, of the 3rd European Light Cavalry, to do duty with the 1st Corps, Central India Horse.

No. 4564.

Mr. Richard Rogers is appointed to be British Agent at Bussorah, in the room of Mr. John George Taylor.

No. 4565.

Assistant Surgeon R. Dick had Medical charge of the Deolee Irregular Force, from 1st to 17th July last inclusive.

No. 4566.

Major R. H. Keatinge resumed charge of the duties of the Nimar Political Agency from Captain E. Thompson, on the 18th instant.

No 4567.

The 2nd October 1860.

Captain A. J. Bruce, Officiating 4th Assistant to the Commissioner of Mysore, returned to duty on the 6th ultimo.

No. 4568.

The following arrangements are made in the Revenue Survey Department, consequent on the demise of Captain Edward Willoughby:—

Captain D. C. Vanrenen, Revenue Surveyor of the 1st or Eastern Division, Nagpore Survey, is transferred to the 2nd or Lucknow Division, Oudh Survey, with effect from the 28th July last.

Lieutenant R. E. Oakes, Assistant Revenue Surveyor, in charge of the 1st or Eastern Division, Nagpore Survey, to be Revenue Surveyor, in permanent charge of that Division from the same date.

No. 4569.

The Governor General in Council is pleased to make the following arrangements in the Pegu Commission :—

Lieutenant M. Lloyd to be Deputy Commissioner of Tharrawaddy, from the 3rd August 1859.

Lieutenant W. C. Plant to be Assistant Commissioner of Henzada, from the 30th June 1860, the date on which he took charge of the Office.

Lieutenant A. R. McMahon to be Assistant Magistrate of Rangoon, from the 11th May 1860.

Lieutenant F. Fitzroy to be Superintendent of the Pegu Topographical Survey, from the 16th January 1860, the date on which Lieutenant Edgcome left Madras for England.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 1st October 1860.

No. 973 *of* 1860.—The following Order, issued to the Pegu Light Infantry Battalion, is confirmed as temporary arrangements :—

Dated 16th August 1860.—Appointing Lieutenant and Adjutant John Duval, 50th Madras Native Infantry, to officiate as Second in Command *vice* Captain Acton placed at the disposal of the Government of Fort St. George, and Lieutenant Samuel Crawford Montgomerie, 3rd Regiment Madras Native Infantry, doing duty, to officiate as Adjutant of the Battalion, with effect from the 16th August 1860.

Fort William, the 2nd October 1860.

No. 974 *of* 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 323 of the 21st August 1860, are published for general information :—

1. The under-mentioned Officers have been permitted to return to their duty, *viz.* :—

Major T. R. Snow.
„ J. Chambers, on the *Blenheim.*
Captain H. B. Impey.
„ W. M. Cafe.
„ N. T. Parsons.
Lieut. J. B. Smyly.
„ A. E. Campbell.
„ H. M. Bromley.
„ W. G. Davis, by the Steamer of the 20th August, with retention of his appointment.
„ J. May.
„ H. J. Wheler, on the *Sydenham.*
„ L. H. Williams.
„ D. S. Pemberton.
„ R. Stewart.
„ M. A. D. Orchard... } On the *Blenheim.*
„ H. Spalding ... }
„ T. W. Hogg ... }
Surgeon H. M. Greenhow.
Asst. Surg. F. Powell, M. D.
„ „ F. Carter, on the *Sydenham.*

2. Lieutenant J. R. G. Sweeny having completed the leave of absence, on private affairs, granted to him, and his services being required with the Recruits proceeding on the *Sydenham,* he was desired to sail in that Vessel instead of by the Steamer of the 20th July, he will however be entitled to count time as service and to draw Indian Pay and Allowances from the date of the arrival of the Mail by the above-mentioned Steamer.

3. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.* :—

Lieut.-Colonel H. Le Geyt Bruce ...	3	Months,
Major C. J. Richards ...	6	„
Captain C. H. E. Græme ... }	3	„
„ G. Strangways ... }		
„ H. C. Roberts ... }	6	„
„ E. Thompson ... }		
„ J. H. Dyas ...	3	„
„ F. C. Innes ... }	2	„
„ C. Clark ... }		
2nd Captain E. Davidson ...	1	„
„ A. W. Garnett ...	6	„
Lieut. L. H. Williams ...		
„ L. S. Boulderson ...		
„ H. W. Studdy ...	4	„
„ C. H. Barnes ...		
„ W. G. Cubitt ...		
„ F. W. Grant ...		
„ C. C. Taylor ...		
„ F. Trench ...	3	„
„ C. J. Prinsep ...		
„ A. H. Millett ...		
„ A. L. Playfair ...		
„ *Sir* A. K. Lake, *Bart.* ...		
„ E. F. Browne ...	6	„
„ A. R. D. Mackenzie ...		
„ R. Dougal ...		
„ A. W. Brodhurst ...		
Assistant Surgeon W. F. Clark ...	3	„
„ „ F. S. Sillifant ...	6	„
Veterinary Surgeon J. Siddall ...	2	„

No. 975 *of* 1860.—The under-mentioned Out-Pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their Stipends at this Presidency, payment of Pensions is to be made and charged accordingly :—

	Rate of Pension per diem.
William Richard Dickinson, late of the 14th Light Dragoons ...	6*d.* per diem, from the date on which he ceased to receive Regimental Pay.
Serjeant Thomas Quinn, late of the 23rd Regiment of Foot ...	Two Shillings per diem. Paid up to the 30th September 1860.

No. 976 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointments :—

PUNJAUB IRREGULAR FORCE.

2nd Cavalry.

Assistant Surgeon G. Farrell, M. R. C. S., attached to the 2nd Punjaub Infantry, to the Medical charge, *vice* Assistant Surgeon Garden appointed to another situation.

2nd Infantry.

Assistant Surgeon S. C. Courtney, M. D., Officiating in Medical charge of the 5th Infantry, to the Medical charge, *vice* Assistant Surgeon Farrell.

No. 977 *of* 1860.—The following Forms of last Pay Certificates are to be observed in future. These Certificates, whether original or duplicate, are to be invariably *printed*; and the duplicates are to bear the words, "Duplicate issued in lieu of original lost or destroyed," printed in red ink across them :—

Form A for Officers.

PAY OFFICE

186 .

No.

I do hereby certify that of Her Majesty's Regiment of has received from this Office his Pay and Allowances as follows :—

Pay and Indian Allowances	...	...	...		
Regimental House Rent	...	...	...		
Extra Batta	...	...	...		
Horse Allowance	...	...	...	To the of 186	and to
Tentage	...	...	...	no later date.	
Staff Allowance	...	...	...		

N. B.—Subscription to the Fund paid up to 186 .

Ditto to the paid up to 186 .

Pay Master.

Form B for European Soldiers.

Original of a Report by showing the period to which a party of Her Majesty's Regiment of ordered to in charge of has been paid.

Rank.	Regimental No.	Name.	Rate of Pay.	Batta.	Good Conduct Pay.	Date to which settled with.	Place from which march commences.	Place of destination.	Sum advanced.	Remarks whether under stoppage or not, &c.

I do hereby certify that the above particulars are correct, and that the Pay and Allowances of the above have not been and will not be charged in my accounts beyond the date stated above.

Date 186 .

Form C for Native Troops.

I do hereby certify that of Her Majesty's Regiment of has received from me his Pay at and Batta at per month to the 186 and to no later period.

Date 186 .

No. 978 *of* 1860.—The under-mentioned men are admitted to Pension, as specified opposite to their respective names:—

Conductor James Copley, of the Ordnance Commissariat Department ...	Two Shillings per diem, payable in Europe.
Serjeant Major James Malone, of the 58th Native Infantry, doing duty at the Landour Convalescent Depôt ...	Two Shillings per diem, payable in Europe.
Private Jeremiah Connors, of the 1st European Bengal Fusiliers ...	One Shilling per diem, payable in Europe.
Gunner John Whayman, of the 2nd Artillery Company, European Invalid Battalion ...	Equivalent to one Shilling per diem, payable in India.

No. 979 *of* 1860.—With reference to the Notification No. 768A., of the 4th instant, issued by the Government, North-Western Provinces, the services of the under-mentioned Officers are placed respectively at the disposal of His Excellency the Commander-in-Chief and of the Government of Fort St. George:—

Lieutenant J. L. Sawers, of the 37th Native Infantry, Second in Command of the Jhansie Divisional Police Battalion.

Lieutenant P. C. Dalmahoy, of the 60th Native Infantry, Adjutant of the Humeerpore Battalion.

Lieutenant P. P. L. Stafford, of the 34th Madras Native Infantry, Second in Command of the Benares Divisional Police Battalion, and Officiating Commandant of the Mirzapore Battalion.

Lieutenant McInroy, of the 36th Regiment Madras Native Infantry, Officiating Adjutant of the Banda Police Battalion.

No. 980 *of* 1860.—Mr. Robert Denniss Farrell to be a Third Class Sub-Assistant Topographical Survey, with effect from the 1st October 1860, to fill a vacancy in the Hyderabad Survey.

No. 981 *of* 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed:—

No. 15, *dated 8th September* 1860.—Appointing Lieutenant Burton, of Her Majesty's 91st Regiment, to officiate as Adjutant of the 1st Infantry at Raipore, and directing him to proceed and join without delay.

No. 982 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence, on Sick Certificate:—

Captain Charles Pierrepont Lucas, of the 47th Regiment Native Infantry ...	For fifteen months, under the old Regulations.

R. J. H. Birch, *Major-General,*
Secy. to the Government of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 237.

Fort William, the 2nd October 1860.

Notifications.—Mr. G. A. Lorimer, Probationary Assistant Engineer, Bhaugulpore Division, is permitted to resign his appointment in the Public Works Department.

No. 238.

The Stations of Monghyr and Rajmehal at present attached to the Patna and Berhampore Divisions, respectively, are transferred to the Bhaugulpore Division of Public Works.

No. 239.

The Barrakur Bridge Works are constituted a separate Executive charge in the Burdwan Circle of the Bengal Public Works Department.

Posting.—Mr. W. R. Powell, 3rd Class Executive Engineer, is posted to the Barrakur Bridge Works.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. —

Appointments.—*The 28th September* 1860.—The following gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860:—

In Hooghly.

Mr. J. R. B. Ross.
„ J. DeCruze.
Baboo Sunjeeb Chunder Chatterjee.
„ Doyal Chund Doss.

In Shahabad.

Mr. L. DaBreu.
Moulavy Azhur Ally.

The 29th September 1860.

In Nuddea.

Baboo Dwarkanath Dey.

Mr. T. P. Larkins to be Secretary to the Local Committee of Public Instruction at Bograh.

Th. 1st October 1860.—Mr. H. Nelson, Officiating Civil and Sessions Judge of Sarun, to be Civil and Sessions Judge of that District.

Mr. R. J. Richardson, Officiating Additional Judge of Sarun and Tirhoot, to be Additional Judge of those Districts.

Mr. C. T. Buckland to be Civil and Sessions Judge of Hooghly.

Mr. P. G. E. Taylor to be Civil and Sessions Judge of Burdwan.

Mr. G. C. Fletcher to be Civil and Sessions Judge of Bancoorah.

Mr. J. J. Ward, now on leave, to be Civil and Sessions Judge of Chittagong.

Mr. R. N. Shore, Officiating Civil and Sessions Judge of Cuttack, to be Civil and Sessions Judge of that District.

Mr. G. A. Pepper, Magistrate and Collector of Noacolly, to be a Magistrate and Collector of the First Grade.

Mr. H. Rose, Officiating Magistrate and Collector of Sarun, to be a Magistrate and Collector of the First Grade.

Mr. W. M. Beaufort to be a Magistrate and Collector of the First Grade, but to continue to officiate until further orders as Civil and Sessions Judge of Purneah.

Mr. H. L. Dampier to be a Magistrate and Collector of the First Grade, but to continue to officiate until further orders as Secretary to the Board of Revenue.

Mr. W. J. Herschel, Officiating Magistrate and Collector of Nuddea, to be a Magistrate and Collector of the Second Grade.

The Hon'ble A. Eden to be a Magistrate and Collector of the Second Grade, but to continue to officiate until further orders as Junior Secretary to the Board of Revenue.

Mr. T. P. Larkins, Officiating Magistrate and Collector of Bograh, to be a Magistrate and Collector of the Second Grade.

Mr. H. Muspratt to be a Magistrate and Collector of the Second Grade.

Mr. W. Le F. Robinson, Officiating Magistrate and Collector of Purneah, to be a Magistrate and Collector of the Second Grade.

Mr. H. H. Robinson, Officiating Magistrate and Collector of Chumparun, to be Magistrate and Collector of Chumparun.

Mr. R. J. Wigram to be Magistrate and Collector of Baraset, but to continue to officiate until further orders as Magistrate and Collector of Jessore.

Mr. H. W. Alexander, now on leave, to be Joint Magistrate and Deputy Collector of Patna.

Mr. H. Balfour to be Joint Magistrate and Deputy Collector of Behar, but to continue to officiate until further orders as Collector of Dinagepore.

Mr. J. S. Drummond, Officiating Joint Magistrate and Deputy Collector of Tirhoot, to be Joint Magistrate and Deputy Collector of that District.

Mr. C. J. Mackenzie to be Joint Magistrate and Deputy Collector of Mymensing, but to continue to officiate until further orders as Magistrate and Collector of Baraset.

Mr. J. H. Ravenshaw, now on leave, to be Joint Magistrate and Deputy Collector of Dacca.

Mr. W. V. G. Taylor to be Joint Magistrate and Deputy Collector of Midnapore, and *ex-officio* Assistant to the Superintendent of the Tributary Mehals.

Mr. F. G. Millett to be a Joint Magistrate and Deputy Collector of the Second Grade.

Mr. E. D. Lockwood to be a Joint Magistrate and Deputy Collector of the Second Grade.

Mr. D. J. McNeile to be a Joint Magistrate and Deputy Collector of the Second Grade.

Mr. B. Wood to be Deputy Commissioner of the Sonthal Pergunnahs.

LEAVE OF ABSENCE.—*The 27th September* 1860.—The following Officers, during the ensuing Dusserah Vacation, under Clause 2, Section VII. of the Uncovenanted Absentee Rules, *viz.* :—

Baboo Peary Mohun Bannerjee, Principal Sudder Ameen of Beerbhoom.

Baboo Goopee Nauth Doss, Sudder Ameen and Sudder Moonsiff of Balasore.

The 29th September 1860.—Moulavy Imdad Ali, Principal Sudder Ameen of Shahabad.

Baboo Kashishur Mitter, Principal Sudder Ameen of Hooghly, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATION.—*The 29th September* 1860.—With reference to the Notification dated the 27th instant, the following Collectors are appointed to be Collectors of the First Grade :—

Mr. F. A. E. Dalrymple.
" R. C. Raikes.
" A. A. Swinton.
" G. Bright.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4091.

APPOINTMENTS.—*The 29th September* 1860.—Gunner J. Nelson and Private P. Blake, late Students of the Roorkee College, who have been appointed by the Government of India to be Probationary Assistant Overseers in the Public Works Department, and posted to Pegu, are placed temporarily under the orders of the Garrison Engineer of Fort William, until they are enabled to proceed to join their appointments.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

NOTIFICATIONS.

No. 808A.

MILITARY DEPARTMENT.

Camp Nynee Tal, the 19th September 1860.

Appointment.—Captain E. B. Clay, Officiating Commandant of the Saugor Military Police Battalion, is appointed to be Commandant of the Seetee Military Police Battalion, *vice* Captain G. F. Pearson, removed to another appointment.

Captain E. B. Clay will continue to officiate at Saugor, until further orders.

No. 820A.

The 22nd September 1860.

The following Extract from the *Calcutta Gazette*, dated the 15th September 1860, Page 1964, is re-published :—

"*No.* 922 *of* 1860.—The under-mentioned Officers have reported their return from England :—

* * * * * * *
* * * * * * *

Lieutenant Henry Montford Bromley, 52nd Native Infantry, Adjutant Divisional Military Police Battalion, Jubbulpore, on the 13th of September 1860."

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GILBB, *Lieut.,*
Asst. Hdq. Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. John Barlow, Assistant Patrol, Punjab Salt Department, has obtained two and a half months' privilege leave, from the date of his availing himself thereof.

Revenue Department, No. 1374, dated 17th September 1860.

Mr. P. Minas, Sub-Assistant Surgeon, Sirsa, has obtained three months' leave of absence, under Section VIII. of the Uncovenanted Leave Rules, from the date of his availing himself thereof.

General Department, No. 2385, dated 17th September 1860.

Mr. W. Purdon, C. E., Executive Engineer, Punjab Salt Mines, returned from Furlough to Europe on Medical Certificate, has obtained two months' leave, to enable him to rejoin his appointment.

Public Works Department, No. 1736, dated 18th September 1860.

Lieutenant R. G. Sandeman, Assistant Commissioner, Mooltan, has obtained three months' general leave under the Military Rules, from the date of his availing himself thereof.

General Department, No. 2404, dated 19th September 1860.

Mr. C. M. Burton, Extra Assistant Commissioner at Hooshiarpore, has obtained one month's leave, under Section VII. of the Uncovenanted Leave Rules, with effect from the 22nd instant, or such date as he may avail himself of the same.

General Department, No. 2408, dated 19th September 1860.

Postings.—Mr. H. E. Jacomb, Assistant Commissioner, has been posted to the Goojranwalla District.

General Department, No. 2401, dated 19th September 1860.

Mr. H. Burra, Assistant Commissioner, has been posted to the Hooshiarpore District.

General Department, No. 2402, dated 19th September 1860.

Postings.—Mr. J. H. Lyons, Probationary Assistant Engineer, to the 7th Division, Grand Trunk Road.

2. Mr. A. Byrne, Probationary Assistant Engineer, to the Lower Sirhind Division of Public Works.

Public Works Department, No. 1717, dated 20th September 1860.

3. Mr. J. W. Wright, Probationary Assistant Engineer, to the 8th Division, Grand Trunk Road.

Transfer.—Mr. C. E. Bernard, Assistant Commissioner, from the Delhi to the Simla District.

General Department, No. 2430, dated 22nd September 1860.

R. H. DAVIES,

Secy. to Govt., Punjab.

LAHORE, THE 10TH SEPTEMBER 1860.

No. 378.—In continuation of Punjab Order, No. 407, dated 30th December 1859, Lieutenant H. S. Jarrett will continue to conduct the duties of doing Duty Officer, in addition to those of Officiating Adjutant, 3rd Punjab Cavalry. This Order to have effect from 5th December 1859.

No. 379.—Lieutenant E. C. Codrington, attached to the 25th or Huzara Goorkah Battalion, is appointed to officiate as Adjutant of the 4th Sikh Infantry, during the period Lieutenant and Adjutant G. B. Stainforth may officiate as Second in Command, or until further orders.

No. 380.—*Leave of Absence.*—Lieutenant H. L. C. Bernard, Adjutant, Huzara Goorkah Battalion, is permitted to proceed to Cashmere on sixty days' privilege leave, with effect from the date on which he may avail himself of it.

No. 381.—The District Order, dated 7th June 1860, by Major L. B. Jones, Commanding Dera Ishmael Khan Frontier and District, appointing Ensign S. W. Bell, Her Majesty's 81st Regiment, to perform the duties of Station Staff Officer, consequent on the departure, on duty, of Lieutenant H. S. Jarrett, 3rd Punjab Cavalry, is confirmed.

LAHORE, THE 20TH SEPTEMBER 1860.

No. 383.—*Leave of Absence.*—Captain T. E. Hughes, of Artillery, Commandant No. 3, Punjab Light Field Battery, for three months, from such date as he may avail himself of it, to visit Bombay, on Medical Certificate, preparatory to submitting an application for Furlough to Europe, under the new Rules.

LAHORE, THE 22ND SEPTEMBER 1860.

No. 384.—The allowance of fifty Camels to each Battalion, of the Military Police, is from this date reduced to thirty. Officers will not purchase any Camels until the number is reduced as above, reduction to be effected by Casualties. Carriage for Police purposes required more than twenty miles from Head-Quarters, may be billed for; but Officers will be expected to make the best arrangements, possible that economy is observed.

G. HUTCHINSON, *Major,*

Offg. Secy. to Govt., Punjab,

Military Department.

Opium Notification.

NOTICE is hereby given, that the Tenth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 3rd October 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 8th and 18th October 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 8th October 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 18th October 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 5th Nov. 1860 ...	1270	510	1780
„ Wednesday, 5th Dec. „ ...	1275	509	1784
	2545	1019	3564

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 30th August 1860.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59 will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 ...	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

Notice.

No. 1123.

Salt.

PURCHASERS of the Salt of Ghâts Kissennuggur and Ramnuggur are hereby informed, that Assignments issued after the 15th of October will have an enfacement, that the ordinary charge for Golah rent and wastage will commence on the 15th January 1861, three months free of such charge being allowed for clearance by the rates of the Department.

By Order of the Board of Revenue,

ASHLEY EDEN,

Offg. Junior Secretary.

The 28th September 1860.

Notice.

WITH reference to the following Extract from the Orders of Government No. 134, dated 27th April 1837, and the new Form of Bill prescribed by the Civil Auditor, the Sub-Treasurer notifies that *all* items of Subscriptions to the Uncovenanted Service Family Pension Fund, entered in the said Bills, will be deducted as therein directed, in accordance with these Orders.

J. I. HARVEY,

Sub-Treasurer.

GENERAL TREASURY,
The 22nd September 1860.

Extract of a letter No. 134, *dated* 27*th April* 1837, *from Government, to the Committee of the Uncovenanted Service Family Pension Fund.*

PARA. 2.—In reply I am directed to state that the Right Hon'ble the Governor General of India in Council cannot impose on the Officers of Audit and Account the obligation to follow persons who may be employed as Assistants in Offices through the career of their employments. All that His Lordship can direct will be, that whenever in any Abstract a specific sum may be entered as deducted on account of Subscription, the sum so deducted shall be carried to a separate Head of Account. The onus of having the deductions inserted in the Abstracts must be on the parties interested.

I am, &c.,

(Signed) H. T. PRINSEP,

Secretary to Government.

Notification.

OFFICERS in charge of Treasuries are requested to observe that this Office Circular, No. 1036, dated 27th April 1860, refers to payments made on account of postal fixed Establishments and Contingencies, and not to *refunds of Deposits*, which are not subject to audit, and should be disbursed under the precautions prescribed in Circular No. 1024, dated 28th February 1860.

W. WATERFIELD,

Offg. Accti. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Accti., Govt. of Bengal,
The 28th September 1860.

Notice.

HINDOO HOLIDAYS IN OCTOBER 1860.

THE General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs. All Acceptances which may fall due between Friday the 19th and Tuesday the 30th October 1860, both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. HARVEY,

Sub-Treasurer.

GENERAL TREASURY,
The 24th Sept. 1860.

Public Works Department.

1. SEALED TENDERS will be received by the undersigned, at the Civil Architect's Office, Calcutta, up to Friday, the 12th of October next, for the supply of about 11,275 Cubic feet of Chunar Stone, in about 600 blocks, varying in dimensions from 1 to 7 feet in length, 1 to 6 feet in breadth, and 1 to 3 feet in depth.

2. The Stone to be sound hard stone, free from shakes or flaws of any description, and to be hammer squared in blocks of the required dimensions. The whole to be delivered at the Calcutta Mint before the 1st day of March 1861.

3. Tenders to specify the rate per Cubic foot delivered at the Mint Ghât, Calcutta.

4. Tenders to be under cover, and superscribed, "Tender for Chunar Stone."

Specification and List, giving the various dimensions of the Stone, will be furnished to the party or parties whose Tender may be accepted.

5. Each Tender to be accompanied by a deposit of 500 Rupees, to be returned in the event of its not being accepted, or forfeited if the tender is withdrawn.

6. The party or parties whose tender may be accepted will be required to deposit a further sum of 2,000 Rupees, and to enter into a Bond for the due fulfilment of the Contract.

L. F. BYRNE, *C. E.*,

In charge of Civil Architect's Office.

Telegraph Department.

Notice.

The following List of Telegraph Offices now open for the receipt of Messages is published for general information :—

Bengal.

Calcutta	..	Stations on Hooghly River.
Atcheepore	...	
Hooghly Point	...	
Diamond Harbour	..	
Mud Point	..	
Saugor Island	..	
Kookroohattee	..	
Kedgeree	..	
Midnapore	..	
Barrackpore	..	Line to N. W. Provinces.
Burdwan	...	
Raneegunge	..	
Burhee	...	
Sherghotty	..	
Sasseram	..	
Benares	..	
Rajmahal	...	Ganges River Line.
Monghyr	..	
Bhaugulpore	..	
Patna or Dinapore	...	

Dacca.

Jessore	..
Dacca	...

N. W. P. and Punjaub.

Allahabad	..	
Cawnpore	...	Branch to Calpee.
		„ „ Lucknow.
		„ „ Fyzabad.
		„ „ Gonda.
		„ „ Shahjehanpore.
Futtyghur	..	
Agra	...	
Allyghur	...	
Delhi	...	Branch to Meerut.
		„ „ Moradabad.
		„ „ Bareilly.
Umballa	...	Branch to Kussowlie.
		„ „ Simla.
Loodiana	..	
Phillour	..	
Jullunder	..	
Umritsur	..	
Lahore	...	
Rawul Pindee	..	Branch to Murree.
Attock	..	
Peshawur	...	
Mooltan	..	

Bombay.

Bombay	..	
Parell	...	Note. For use of the Governor. Open when he resides at each place.
Malabar Point	...	
Matheran	..	
Dapooree	..	
Tanna	...	
Nassick	...	Line to Agra.
Malligaum	..	
Dhoolia	..	
Bulsar	...	Line to Guzerat and Scinde.
Surat	...	
Baroda	..	
Baroach	...	
Kaira	...	
Ahmedabad	..	
Deesa	..	
Poonah	...	Line to Madras. Branch to Seroor.
		„ „ Ahmednuggur.
Sattara	..	„ „ Mahabaleshwur.
Kolapore	..	
Belgaum	...	„ „ Sawunt Warree.
		„ „ Kugorla.
		„ „ Goa.
Dharwar	..	
Gudduck	...	

Indore.

Seerpore	...	Line from Bombay to Agra.
Ackberpore	...	
Indore	..	
Beowra	...	
Sepree	..	
Gwalior	..	

Madras.

Madras	...	
Guindy*	..	*Open only during residence of the Governor.
Mount	..	Line to Ceylon.
Pondicherry	...	
Negapatam	...	
Pootoocottah	..	
Paumben	..	
Poonamallee	..	
Vellore	..	Line to Bombay.
Bangalore	..	
Seerah	..	
Bellary	..	
Mysore	..	Line to Neilgherries and Malabar Coast.
Ootacamund	...	
Mercara	..	
Cannanore	..	
Calicut	..	
Cochin	..	

Central India.

Kurnool	...	
Hyderabad	..	
Secundrabad	..	
Warrungul	..	Stations of Observation in case of interruptions.
Chanda	...	
Chinnoor	..	
Nagpore	..	
Kamptee	..	
Seone	..	
Jubbulpore	...	
Rewa	...	
Mirzapore	..	

East Coast.

Jelasore	...
Balasore	...
Cuttack	..
Berhampore	..
Chicacole	...
Chutterpore or Ganjam.	
Vizagapatam	...
Dowleisharum or Rajamundry.	
Masulipatam	...
Bezwarrah	..
Coconada	..
Ongole	..
Nellore	..

Scinde.

Kurrachee	...	Harbour Stations for Kurrachee and Gizree, mouth of the Indus.
Keamaree	..	
Gizree	..	
Kotree	..	
Hyderabad	..	
Buddeena	...	
Nuggur Parkur	..	

Taroosha	...	127 Miles N. of Hyderabad. 7 Miles N. W. of Nowshei.
Sukkur	..	
Shikarpore	..	
Jacobabad	..	
Kusmore	...	12 Miles S. of Sheawalla Frontier between Scinde and Punjaub.
Rajanpore	..	4 Miles N. E. of Asnee. 12 Miles N. E. of Mittencote on the Indus.
Deera Gazee Khan	...	

PEGU.

Rangoon	...	NOTE. The Lines in Pegu are not yet connected with those in India, but the works are in progress and will be completed early next year.
Henzada	...	
Menghye	...	
Shoaghyeen	...	
Prome	...	
Tonghoo	...	
Thyet-myo	..	
Pegu	...	

CEYLON.

Point de Galle	..	
Colombo	...	
Kandy	..	
Mehintelle	..	
Manaar	..	

W. B. O'SHAUGHNESSY,
Superintendent, Electric Telegraphs in India and Ceylon.

BANGALORE,
The 10th August 1859.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHEBER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet, until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 24th to 28th September 1860.

NAMES OF PLACES, &c.	Least Depth of Water. Ft.	In.	Remarks.
Above its Entrance in Ganges ...	20	0	Attention is requested to the Daily Telegraph Reports in the Calcutta Papers.
On the Entrance Bar...	6	0	
From thence to Jungypore, 13½ Miles ...	11	0	The Jellinghee and Matabangah are both open for Steamers, &c.
From Jungypore to Berhampore, 46 Miles...	16	0	
From Berhampore to Cutwa, 50 Miles ...	17	6	Least depth in Jellinghee South Channel ... ft. 8 in. 0
			Least depth in Matabangah ... 16 0
And from Cutwa to Nuddea, 46 Miles ...	21	0	

Height of water on Gauge at Berhampore on the 27th September 1860, plus 20 feet 0 inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

The 1st October 1860.

MONTHLY STATEMENT OF TRAFFIC PASSED THROUGH THE CIRCULAR AND EASTERN CANALS, from 1st to 30th September 1860.

Names of Chowkeys.	Charcoal.			Wood Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Indigo.			Jaggery.			Jute.			Lime.			Mustard Seed.			Mustard Seed Oil.		
	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.
Circular Canal — Bamunghatta			...	6	1075	825	...	...	...	7	2075	212	28	4825	121600	...	...	...	...	...	...	...	...	...	...	...	...	46	6150	4575	122	25800	26550	10	9000	6700	20	6775	5575	8	2375	1375
Chitpore ...	198	165525	105200	...	...	...	...	...	...	10	7300	300	...	...	...	6	1890	500	...	...	...	...	...	...	...	...	...	4	1200	750	...	...	...	...	...	...	7	3500	2500	8	4800	2200
Tolly's Nullah — Bamuckpotta ...	...	...	...	24	11400	7200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43	18075	13600	4	6125	3400	1	375	260	139	59775	28130	10	2925	8000
Roura ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kidderpore ...	2	1100	600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	250	75	...	...	...	...	...	...	...	...	...	1	400	250

Names of Chowkeys.	Salt.			Sugar.			Tobacco.			Linseed.			Paddy.			Puls			Peas.			Rice.			Wheat.			Lentils.			Grain.			Sundries.		
	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Total Number of Boats.	Total Maundage by Canal Measurement.	Total Maundage of Cargo by estimate.
Circular Canal — Bamunghatta ...	...	...	...	110	60250	37625	23	2530	1275	52	46700	35925	31	3000	1275	16	2575	2075	8	1625	1200	402	691800	575200	...	...	...	18	2075	1000	...	...	...	709	1250925	...
Chitpore ...	207	271600	162325	...	...	...	5	750	450	8	700	450	4	1000	600	...	...	...	...	...	...	5	4000	2500	...	...	...	...	...	...	3	250	700	1230	415750	...
Tolly's Nullah — Bamuckpotta ...	...	...	...	6	1700	1000	17	2525	2400	2	1350	900	235	46250	18125	28	10225	6000	54	13625	10225	145	63975	46000	...	...	...	...	...	...	...	...	...	938	240700	...
Roura ...	...	...	...	...	...	...	...	...	...	...	...	...	80	3750	2250	...	...	...	...	...	...	2213	134275	81325	...	...	...	...	...	...	...	...	...	2208	139025	...
Kidderpore ...	34	20550	11000	...	...	...	...	...	...	2	1300	1100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	827	199200	...

Dhappa Toll Collector's Office,
The 1st October 1860.

J. F. GALIFFE,
Collector and Magistrate of Canals.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindarry Right of Government to the several Khas Mehals situated in the District of Shahabad, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate on Monday, the 8th October 1860, corresponding with the 9th Assin Sânee 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
1	26	Burrabuttra, Pergunnah Arrah ...	82 0 0 0	165 0 0
9	316	Kotewah, Pergunnah Baragawa ...	1440 7 2 0	3063 2 4
10	456	Gondaur, Pergunnah Behcea ...	189 4 9 9	155 0 0
16	1046	Uktearpoor, Pergunnah Chynepoor ...	160 11 8 0	56 12 7
20	3375	Autee Inglis of Mohur Sing, including Lime land, Pergunnah Ditto ...	127 16 3 10	76 4 0
21	3376	Ditto of Shamloll, Pergunnah Ditto ...	25 13 4 0	9 0 0
22	3377	Ditto of Omrow Sing, Pergunnah Ditto ...	30 11 12 0	7 12 0
23	3378	Ditto of Deepchund, Pergunnah Ditto ...	30 16 0 0	7 13 9
24	3379	Ditto of Kishna Ram, Pergunnah Ditto ...	30 5 4 0	7 10 3
25	3380	Ditto of Pahulwan Sing, Pergunnah Ditto ...	34 6 5 0	9 6 0
27	3381	Ditto of Buldee Sing, Pergunnah Ditto ...	29 9 12 0	7 7 0
28	3382	Ditto of Mherban Sing, Pergunnah Ditto ...	30 2 11 0	7 10 0
29	3383	Ditto of Seetul Sing, Pergunnah Ditto ...	30 12 11 0	8 12 0
37	3293	Panyl Inglis of Soomrunloll Havildar, including Lime lands, Pergunnah Ditto ...	37 9 13 0	13 5 3
38	3294	Ditto of Soogreewun Tewary, Pergunnah Ditto ...	39 5 0 15	15 12 0
49	3499	Jungle Chhaira on the boundaries of Roopanundpoor and Sahodurpoor, Pergunnah Ditto ...	50 4 8 0	45 0 0
57	1331	Deoraur, Pergunnah Ditto ...	542 6 1 0	380 14 7
58	1372	Rampoor, Pergunnah Ditto ...	171 1 18 0	106 14 8
59	3280	Rumkurpoor Inglis of Rajroop Sing, Pergunnah Ditto ...	32 9 11 0	19 0 0
60	3282	Ditto of Purshun Sing, Pergunnah Ditto ...	25 16 12 0	12 0 0
61	3285	Ditto of Newaz Sing, Pergunnah Ditto ...	25 3 18 0	14 0 0
62	3286	Rumkutpoo Inglis of Lime lands, Pergunnah Ditto ...	9 8 0 0	5 0 0
66	1447	Salempoor, Pergunnah Ditto ...	315 12 10 5	288 10 3
72	3308	Kookoora Inglis in Panail of Lime lands, Pergunnah Ditto ...	10 6 5 0	8 0 0
75	3336	Arazee Inglis Soneburea of Shawa Sing, Pergunnah Ditto ...	25 4 16 0	6 5 0

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
85	3289	Arazee Inglis Goura in Sujwa, Pergunnah Chynepoor ...	89 17 10 0	45 0 0
90	3500	Nisf Mouzah Belharee in Talooka Toorwa, Pergunnah Ditto ...	185 12 19 0	131 0 0
92	1673	Manohurpoor, Pergunnah Ditto ...	50 4 4 0	20 2 0
94	1042	Hurrukpoor Chundes, Pergunnah Ditto ...	1629 2 12 5	1160 10 0
95	3373 3374 & 3380	Ditto twelve plots of Inglis, Pergunnah Ditto	365 19 16 15	254 8 3
100	1824	Inglis Jeysree of Dursun Sing, Pergunnah Dunnear ...	44 7 9 0	28 0 0
101	3368	Ditto of Lime lands, Pergunnah Ditto ...	88 15 9 0	63 9 0
103	2793	Ditto Chandee of Nain Sing, Pergunnah Ditto ...	26 8 0 0	20 0 0
107	2806	Ditto of Khem Tewaree, Pergunnah Ditto ...	26 3 2 0	29 0 0
109	2811	Ditto of Juggut Sing, Pergunnah Ditto ...	3 0 0 0	3 0 0
110	3323	Ditto of Emaruth, Pergunnah Ditto ...	14 6 5 0	10 15 0
112	1988	Thaikahee lands, Pergunnah Denarah ...	11 10 0 0	14 11 0
117	2065	Saryedar, Pergunnah Rhotas ...	780 4 0 15	233 0 0
130	3239	Pursunpoor Basawunpoor, Pergunnah Sasseeram ...	194 2 0 0	96 7 0
132	2335	Jhirkoomea, Pergunnah Ditto ...	21 2 4 10	12 0 0
140	3398	Inglis Jubra in Mouzah Pabarree, Pergunnah Ditto, consisting of six plots ...	16 0 14 0	14 1 6
143	1446	Russoolpoor Chundwalea, Pergunnah Ditto ...	360 14 9 0	105 6 0
147	2611	Khairha, Pergunnah Ditto, exclusive of Ramchurn Subadar's Jagheer ...	390 5 5 0	265 0 5

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE,
The 7th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindarry Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, contained in their Under-Secretary's Letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate on Wednesday, the 10th October 1860, corresponding with the 26th Assin 1268 Umlee, at 11 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold to the highest bidders *above* the upset price.

2*nd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount to be paid down at once. When the amount of purchase money exceeds Rupees 100, a deposit at Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale.

3*rd*.—The Sale to be subject to existing Leases and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th*.—The Annual Embankment charges of those Mehals, which are assessed with such charges, will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The Executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th*.—The amount recorded in the subjoined description of the Mehals, under the heading of sudder jumma, represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.			Sudder Jumma.			Upset Price.			Remarks.
	101	KEDARKOOND ESTATE.										
1	„	Belar 8 annas Share, Pergunnah Kedarkoond ...	B. 598	C. 5	B. 4	509	12	1¼	1350	1	8½	
2	„	Ditto 8 annas Ditto Ditto ...	517	4	8	513	12	4¼	1355	8	10½	
3	„	Khamra, Pergunnah Ditto ...	901	1	12	601	10	3¼	1582	6	0½	
6	„	Dhanga, Pergunnah Ditto ...	962	19	8	841	4	4	2250	14	3	
7	„	Kismut Dooan, Pergunnah Ditto .	91	4	4	70	7	4¾	141	14	4½	
8	„	Beloon, Pergunnah Ditto ...	722	15	4	550	1	5¾	1428	8	0	
9	„	Chuck Kullean, *alias* Hurrehurpoor, Pergunnah Ditto ...	492	15	12	175	15	7	445	13	4½	
10	„	Poornogram, Pergunnah Ditto ...	278	18	12	185	6	5¾	494	5	3½	
11	„	Chuck Soolpan, Pergunnah Ditto .	223	3	8	204	12	10¾	548	8	3½	
12	„	Madhpoor, Pergunnah Ditto ...	466	12	8	298	13	0¼	796	1	3½	
13	„	Bamoonbar, Pergunnah Ditto ...	480	9	12	356	6	10¾	946	15	0½	
14	„	Kistopria, Pergunnah Ditto ...	259	17	0	241	2	11½	642	9	10½	
15	„	Rubeepoor, Pergunnah Ditto ...	63	12	4	53	4	7½	139	1	4	
16	„	Bajpoor, Pergunnah Ditto ...	119	0	0	106	5	11½	284	1	2½	
17	„	Islampoor, Pergunnah Ditto ...	423	14	3	312	6	5½	908	15	11	
18	„	Neelpoor, Pergunnah Ditto ...	263	15	12	253	11	10¾	595	6	10½	
19	„	Bramunsasum, Pergunnah Ditto...	3184	1	8	2737	8	5	7263	0	3	
20	„	Ghosekheera, Pergunnah Ditto ...	582	16	4	366	12	1½	971	1	6	
21	„	Hantmaleda, Pergunnah Ditto ...	246	3	8	151	4	11	402	4	11½	
22	„	Panohgarea, Pergunnah Ditto ...	195	16	12	227	9	1½	608	5	3	
23	„	Kaleekadeehee, Pergunnah Ditto .	374	2	8	384	2	7½	1033	10	9	
24	„	Kalooa Akoob, Pergunnah Ditto...	373	17	0	402	6	3	1072	3	8½	
25	„	Rutunpoor, Pergunnah Ditto ...	109	13	0	117	13	4½	312	5	7½	
26	„	Chuck Pulanea, Pergunnah Ditto .	339	1	14	290	11	9¼	776	1	4½	
27	„	Beersingpoor, Pergunnah Ditto ...	570	1	0	361	2	5	957	2	11	
28	„	Chuck Rampoora, Pergunnah Ditto	390	0	0	320	15	10¾	864	8	11	
29	„	Nuraneeagarea, Pergunnah Ditto .	112	19	4	99	2	11½	269	3	8½	
30	„	Dooan, Pergunnah Ditto ...	1406	5	6	1135	8	3¼	2987	11	3½	
31	„	Damoodurpoor, Pergunnah Ditto...	493	13	11	485	2	9½	1285	1	7	
32	„	Beersapoor, Pergunnah Ditto ...	737	13	4	974	13	5½	2596	11	8	
33	„	Bar Fulaspoor, Pergunnah Ditto ..	129	11	0	84	11	10¾	228	4	9½	
34	„	Chuck Amud, Pergunnah Ditto ...	294	6	0	260	0	11½	693	0	8	
35	„	Baroonea, Pergunnah Ditto ...	647	13	10	652	10	7	1703	10	4	
36	„	Sreedhurpoor, Pergunnah Ditto ...	184	0	8	201	1	3¾	538	15	6½	
37	„	Autla, Pergunnah Ditto ...	1261	0	8	1014	6	2½	2612	4	7½	
38	„	Kaloan Bindabun, Pergunnah Ditto	357	3	4	343	4	5¾	892	1	6½	
39	„	Gogram, Pergunnah Ditto ...	1118	5	6	724	11	8¼	1920	13	7½	
40	„	Ambadeeghee, Pergunnah Ditto ...	488	11	12	379	1	3	1020	4	0½	
41	„	Bhagepoor, Pergunnah Ditto ...	87	1	0	69	15	8¾	172	7	2	
42	„	Earpoor, Pergunnah Ditto ...	187	19	6	190	7	1¾	510	12	0½	
43	„	Koolgarea, Pergunnah Ditto ...	830	11	10	859	15	9	2290	1	10½	
44	„	Chuck Basoadeb, Pergunnah Ditto .	109	19	8	100	5	5¼	263	15	0¾	
45	„	Ujmutpoor, Pergunnah Ditto ...	366	17	0	157	5	6¼	421	15	4¾	
46	„	Pushung, Pergunnah Ditto ...	995	2	12	911	2	8½	2353	11	2	
47	„	Gholooe, Pergunnah Ditto ...	239	11	4	229	2	9½	599	10	9	
48	„	Kristopoor, Pergunnah Ditto ...	264	7	0	194	4	9¾	514	2	8	
49	„	Mohespoor, Pergunnah Ditto ...	128	9	12	77	10	1	207	1	7	
50	„	Joonea, Pergunnah Ditto ...	106	11	0	132	11	5¾	356	2	5½	

The farming lease of these Mehals will expire in 1864-65=1271 U.
The rent paid on such lease is the amount shewn in Column 5.

F. R. COCKERELL,

Offg. Collector.

MIDNAPORE COLLECTORATE,
The 15th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ...	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Asiatic Marine Insurance Office, an Insolvent.

On Saturday, the 4th day of February instant, it was ordered that such of the Shareholders of the said Asiatic Marine Insurance Office, resident in Calcutta or the suburbs thereof, as have neglected to pay the said sum of Co.'s Rs. 2,000 at which they have been respectively further assessed in respect of each share held by them respectively in the said Company, do on or before the 2nd day of April next, pay to the Official Assignee the said sum of Co.'s Rs. 2,000 at which they have been respectively further assessed, and that the Shareholders of the said Asiatic Marine Insurance Office, resident in Hong-Kong and in Bombay, do, on or before the 2nd day of July next, and that the Shareholders of the said Asiatic Marine Insurance Office, resident in the Mauritius and in Great Britain, and other places not herein specifically mentioned, do, on or before the 2nd day of October next, pay to the said Official Assignee the respective sums at which they have been further assessed in respect of the shares held by them respectively in the said Company; and that in case any of the Shareholders of the said Asiatic Marine Insurance Office shall neglect to comply with this order within the time hereby limited, the said Official Assignee shall be at liberty to apply to this Court that such defaulting Shareholders may be adjudged to have committed an act of Insolvency according to the provisions of the Act No. XLIII. of 1850, passed by the President of the Council of India in Council on the 27th December 1850, entitled an Act for the Regulation of Joint Stock Companies.

Hatch, *Attorney.*

Chief Clerk's Office, the 10*th February* 1860.

In the matter of William Richard Robertson, of Lall Bazar in Calcutta, an Assistant in the Board of Revenue, an Insolvent.

On Monday, the 24th day of September last, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 24th day of November, next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Jordan Paul Jordan, an Insolvent.

On Saturday, the 29th day of September last, it was ordered that the petition filed in this matter on the 26th day of April last, seeking for relief under the provisions of the said Act be dismissed, and that the vesting order made in this matter on the said 26th day of April last be discharged; but so nevertheless that no act or thing done by the Official Assignee prior to the said order of the 29th of September last be in any wise annulled or affected thereby, and that the Official Assignee be at liberty to make over all the remainder of the Estate and Effects (if any) in his hands to the said Insolvent.

Templeton and Carrapiet, *Attorneys.*

In the matter of Henry Mendes, late of No. 210, Bow Bazar in Calcutta, formerly carrying on business as a Hotel-keeper at Bow Bazar and Cossitollah in Calcutta, and also formerly Proprietor of the Equestrian Circus at the Maidan, near the Octerlony Monument, an Insolvent.

On Friday, the 28th day of September last, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 1st day of December next, and that the said Insolvent do then attend to be examined by the said Court.

Shircore, *Attorney.*

In the matter of Henry Mendes, late of No. 210, Bow Bazar in Calcutta, formerly carrying on business as a Hotel-keeper at Bow Bazar and Cossitollah in Calcutta aforesaid, and also formerly Proprietor of the Equestrian Circus at the Maidan, near the Octerlony Monument, but now a Prisoner confined in the Common Jail of Calcutta, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Monday, the 8th day of October next, at the hour of 10 o'Clock in the forenoon.

☞ *"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."*

Shircore, *Attorney.*

In the matter of Hemchunder Chowdry, of Rorah, in the Zillah of 24-Pergunnahs, lately carrying on business as Merchant at Rada Bazar in Calcutta, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Monday, the 8th day of October instant, at the hour of 10 o'Clock in the forenoon.

☞ *"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."*

Piddington, *Attorney.*

In the matter of Doorgapersaud and Goolgarymull, of Burra Bazar in Calcutta, lately carrying on trade and business as Cloth Merchants, and also as Brokers in co-partnership together, under the style and firm of Doorgapersaud and Goolgarymull, Insolvents.

Notice, that an application for an *ad interim* protection order for the protection of the said Insolvent Goolgarymull has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Monday, the 8th day of October instant, at the hour of 10 o'Clock in the forenoon.

☞ *"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."*

Templeton and Carrapiet, *Attorneys.*

Chief Clerk's Office, the 2nd October 1860.

Report of the Indigo Commission.

COPIES are now available, on application to the PRINTER of the CALCUTTA GAZETTE, Bengal Office. —*Price 8 Rupees per Copy.*

Notice.

LOST.—1 Half of Bank of Bengal Note, No. 05990, for Rupees 20
1 „ „ 04665 „ „ 20
1 „ „ 28355 „ „ 10
3 Halves Rupees 50

Burnt,

THE Right Half of the Bank of Bengal Note, No. 27578, for Company's Rupees 15, the payment of which has been stopped at the Bank.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 4404.

Official Memorandum.

The 18th September 1860.—Under Orders of the Government of India, this Office Memorandum No. 3879, dated 31st ultimo, and the Notice appended to it, are hereby withdrawn.

No. 2661.

The 19th September 1860.—As very many letters on ordinary Post Office matters are addressed by the Public to the Post Master General instead of the Post Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post Master be addressed on all matters of his Office, except when any party may wish to prefer a complaint to higher authority.

No. 1449.

The 24th September 1860.—The Overland Mail, per Steamer *Colombo*, will be closed on Monday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.	Vid Marseilles.			Vid Southampton.		
	Under ½ ounce	Rs. 0	6	0	Rs. 0	4	0
	„ ½ „	„ 0	8	0			
	„ ¾ „	„ 0	14	0	„ 0	8	0
	„ 1 „	„ 1	0	0			
	„ 2 „	„ 2	0	0	„ 1	0	0

No. 2877.

The 2nd October 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Colombo* proceeding to Sea, on the evening of the 9th instant, without anchoring at Kedgeree.

No. 1477.

The 26th September 1860.—Notice is hereby given, that the Letters for the Overland Mail despatched from this Office up to the 15th instant, and the Express Mail of the 16th, were in time for the Steamer that left Bombay on the 26th idem.

ALL Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

PARTIES holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.

To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

ALL communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

ALL complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master-General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah, and China Mails, in the 1st six months of 1860.

	July.	August.	September.	October.	November.	December.	REMARKS.
Overland *vid* Calcutta ...	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd ...	8th & 22nd	
Overland *vid* Bombay ..	12th & 27th	12th & 31st	15th ..	1st & 18th	2nd & 17th ...	3rd & 18th	
Burmah ...	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th ...	1st & 16th	
China ...	.....	.....	.....	.....	... ...	.....	As opportunity serves.
Australia ...	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd ...	8th & 22nd	

The 24th January 1860.

Latest safe Date of Overland Mails from Calcutta to Bombay, during the Current year.

FROM CALCUTTA.	FROM BOMBAY.	FROM CALCUTTA.	FROM BOMBAY.
Date.	*Date.*	*Date.*	*Date.*
No. 1.	No. 2.	No. 1.	No. 2.
		1st October 1860.	12th October 1860.
		18th " "	27th " "
		2nd November "	11th November "
		17th " "	26th " "
		3rd December "	12th December "
		18th " "	27th " "

The following is a revised Memo. of dates of despatch of the China Mails from Bombay, during the year 1860:—

From Bombay to Galle and China.

16th February.	31st July.
1st March.	16th August.
16th "	31st "
1st April.	16th September.
16th "	1st October.
1st May.	16th "
16th "	31st "
31st "	16th November.
16th June.	1st December.
1st July.	16th "
16th "	31st "

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *per Contract Steamers.*

COUNTRIES AND PLACES.	Letters						Books.						Newspapers or Prices Current.			
	Not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1 ounce & not exceeding 2 oz.	Every ounce after first oz.	Each Packet not exceeding 4 ounces in weight.	Each Packet exceed. 4 oz. & not exceeding ½ lb.	Each Packet exceeding ½ lb. & not exceeding 1 lb.	Each Packet exceed. 1 lb. and not exceeding 1½ lb.	Each Packet exceeding 1 lb. & not exceeding 2 lbs.	Each Packet exceeding 2 lbs. and not exceed. 2½ lbs.	Each Packet exceeding 2½ lbs. & not exceeding 3 lbs	Not exceeding 4 oz.	Exceeding 4 oz.and not exceeding 8 oz.	Exceeding 8 oz. and not exceeding 12 oz.	Exceeding 12 oz. and not exceeding 16 oz.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As P	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P
United Kingdom *vid* Marseilles...	0 6 0	0 8 0	0 14 0	1 0 0	0* 0 0	0 0 0	0 4 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0	0 2 0	0 4 0	0 6 0	0 8 0
Ditto *vid* Southampton	0 4 0	0 4 0	0 8 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 0 0
Malta	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Gibraltar	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Ionian Islands (consigned in the Austrian Packet *vid* Alexandria) ...	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 o o	0 1 4	0 2 0	0 3 0	0 4 0
Australian Colonies...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Mauritius	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Any British Colony, the route to which does not lie through Great Britain (excepting Ceylon and Hong-Kong) China (except Hong-Kong)																	
Macao																	
Canton	...	0 4 0	...	0 8 0	1 0 0	0 8 0	...	...	...	...	...	...	...	0 0 8	...	...	...
Manilla...																	
Batavia, Java																	
Bourbon or any Foreign Ports, the route to which does not pass through Egypt																	
Greece *vid* Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	..	...	...	..	...	...	..	0 1 4	0 2 0	0 3 0	0 4 0
Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	..	..	..	..	..	0 1 4	0 2 0	0 3 0	0 4 0
Cairo	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	...	...	...	...	..	0 0 8	...	...	...
Suez	...	0 8 0	..	1 0 0	2 0 0	1 0 0	..	..	.	..	..	...	..	0 0 8	..	...	...
Great Britain *vid* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Foreign Europe *vid* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0

[2098]

Austria	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Trieste	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Havanna *viâ* Southampton	...	...	...	...	...	...	...	...	...	...	...	...	...	0 2 0	0 3 0	0 4 0	0 5 0
California *viâ* Southampton	...	0 13 0	...	1 10 0	3 4 0	1 10 0	...	...	...	...	...	...	...	0 3 0	0 5 0	0 7 0	0 9 4
Ditto *viâ* Marseilles	0 15 0	1 1 0	2 0 0	2 2 0	4 4 0	0 0 0	...	...	...	...	...	...	...	0 0 0	0 0 0	0 0 0	0 0 0
Places in Turkey or Syria	...	0 11 6	...	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	2 oz. 0 1 4	4 oz. 0 2 6	8 oz. 0 4 0	16 oz. 0 7 0
Beyrout	...	0 11 6	...	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	0 1 4	0 2 0	0 4 0	0 7 0
Bagdad	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 4 0	0 7 0
Constantinople	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	0 1 4	0 2 0	0 4 0	0 7 0
Jerusalem	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 4 0	0 7 0
Madras	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 oz. 0 0 8	0 0 0	0 0 0	0 0 0
Ceylon	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Bombay	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 8	0 0 0	0 0 0	0 0 0
Aden	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Penang	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Singapore	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Malacca	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 8	0 0 0	0 0 0	0 0 0
Hong-Kong	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
United States *viâ* Southampton	0 0 0	0 9 6	0 0 0	1 3 0	2 6 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Ditto *viâ* Marseilles	0 11 6	0 13 6	1 9 0	1 11 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 6 0	0 8 0

* And so on adding 8 annas for every additional ounce or fraction of an ounce, in addition to 2 annas (French Postage) for every additional quarter of an ounce or part of a quarter.

N. B.—Inland Postage is charged, in addition to the above rates, on all Letters and Papers to places in Egypt and to Countries in Foreign Europe *viâ* Trieste, excepting Presidency Towns.

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *per Contract Steamers.*

COUNTRIES AND PLACES.	LETTERS.									NEWSPAPERS AND PRINTED PAPERS.				
	Not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 1¾ oz.	Above 1¾ oz. and not exceeding 2 oz.	Every ounce after first oz.	Weighing less than 2 ounces.	More than 2 ounces and less than 4 ounces.	More than 4 ounces and less than 6 ounces.	More than 6 ounces and less than 8 ounces.	
	Rs. As. P.	Rs. As. P.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.					
Madras													
Ceylon...													
Bombay...													
Aden	0 4 0	0 4 0	0 8	0 8	1 0	1 0	1 0	1 0	0 8					
Penang														
Singapore														
Malacca														
Hong-Kong														
Spain *viâ* Gibraltar...	0 4 0	0 4 0	0 8	0 8	1 0	1 0	1 0	1 0	0 8					
Canada *viâ* Marseilles	0 11 0	0 13 0	1 8	1 10	2 14	3 0	3 2	3 4	0					
Ditto *viâ* Southampton	0 9 0	0 9 0	1 2	1 2	2 4	2 4	2 4	2 4	1 2					
West Indies (British) *viâ* Marseilles	0 9 6	0 11 6	1 5	1 7	2 8	2 10	2 12	2 14	0 0					
Ditto (British) *viâ* Southampton. ...	0 7 6	0 7 6	0 15	0 15	1 14	1 14	1 14	1 14	0 15					
Sardinia *viâ* Malta	0 6 0	0 9 0	0 15	1 2	0 0	0 0	0 0	0 0	0 0	Newspapers, &c., cannot be pre-paid.				
States of Italy (except Tuscany) *viâ* Malta..	0 14 0	1 0 0	1 14	2 0	0 0	0 0	0 0	0 0	0 0	0 1 6	0 2 0	0 3 6	0 4 0	

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.						NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS.		PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.					
	Not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding ¾ Tolah.	Exceeding ¾ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolah.	Exceeding 1½ Tolah and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every Fraction thereof.	Not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.	Not exceeding 100 Tolahs.	Exceeding 100 Tolahs and not exceeding 200 Tolahs.	Exceeding 200 Tolahs and not exceeding 300 Tolahs.	Exceeding 300 Tolahs and not exceeding 400 Tolahs.	Exceeding 400 Tolahs and not exceeding 500 Tolahs.	Exceeding 500 Tolahs and not exceeding 600 Tolahs.
	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Arracan														
Madras														
Moulmein														
Pegu Provinces														
Penang	0 6	1 0	2 0	3 0	4 0	2 0	0 1 0	0 2 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0
Singapore														
Malacca														
Rangoon														
Aden														

N. B.—One Anna Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

[2101]

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.		Letters.						Newspapers and Prices Current.	
		Not exceeding ¼ Tolah.	Exceeding ¼ Tolah and not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolahs.	Exceeding 1½ Tolahs and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every fraction thereof.	Not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hong-Kong	Indian Rates of Postage.								
Macao									
Canton									
Manilla									
Batavia									
Labuan									
Australian Colonies		0 0 6	0 1 0	0 2 0	0 3 0	0 4 0	0 2 0	0 1 0	0 2 0
Mauritius									
Bourbon									
Cape of Good Hope									
St. Helena									
France									
United States									
West Indies									
London (Great Britain)		½ oz. 0 4 0	1 oz. 0 8 0	2 oz. 1 0 0	3 oz. 1 8 0	4 oz. 2 0 0	For every oz. after 1 oz. 0 8 0	4 oz. 0 0 9	

No. 1027.

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

THE Inland Postage on letters, &c., posted for despatch by the After-Packet must be prepaid, such letters, &c., as do not bear the Inland Postage, or are insufficiently stamped with the After-Packet Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, Pre-payment is compulsory.*

NOTE.—The French transit rate of two annas per quarter ounce must be collected, *in addition*, upon all Letters sent to the United Kingdom, *vid* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *vid Southampton*. R. A. P.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *vid Southampton*. R. A. P.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *vid Southampton*. R. A. P.
*Africa, West Coast of...	0 7 6	Hanover	0 9 6	Russia	0 12 0
*Ascension	0 7 6	*Hayti...	0 7 6	St. Helena	0 7 6
Austria	0 9 6	Hesse...	0 9 6	*Sandwich Islands	0 13 0
Belgium	0 6 0	Holland	0 6 0	Saxe Altenburg	0 9 6
Belize, Honduras ...	0 7 6	Homburg, Hesse ...	0 9 6	Saxe Coburg Gotha	0 9 6
Bermuda	0 7 6	Lamaca	0 13 0	Saxe Meiningen	0 9 6
*Bolivia	1 3 6	Lauenburg	0 11 0	Saxe Weimar	0 9 6
*Brazil	0 11 6	Lippe Detmold... ...	0 9 6	Saxony...	0 9 6
Bremen	0 9 6	Lubeck	0 9 6	Schaumburg Lippe	0 9 6
Brunswick	0 9 6	*Martiniqne	0 7 6	Schwartzburg Rudoldstadt..	0 9 6
*Buenos Ayres	0 7 6	Mecklenburg	0 9 6	Schwartzburg Sonderhausen.	0 9 6
*California	0 13 0	*Mexico	1 5 0	Seres	0 9 6
Cape of Good Hope ...	0 7 6	*Monte Video	0 7 6	*Surinam	0 7 6
Canada...	0 9 0	Nassau (Germany) ...	0 9 6	Sweden	0 13 6
*Canary Islands	0 7 6	*Natal	0 7 6	Tchesme	0 13 0
*Chili	1 3 6	*New Granada	0 11 6	Tenedos	0 13 0
*Costa Rica...	1 5 0	*Norway	0 15 0	*Turkey (Europe) except the	
*Cuba	0 15 6	New Brunswick ...	0 7 6	places specified...	0 9 6
*Curacoa	0 7 6	Newfoundland	0 7 6	*United States	0 9 6
Denmark	0 11 0	Nova Scotia	0 7 6	*Venezuela	0 11 6
*Ecuador	1 3 6	Oldenburg...	0 9 6	West Indies (British)	0 7 6
*Falkland Islands ...	0 7 6	*Oregon	0 13 0	West Indies (Danish)	0 7 6
Frankfort	0 9 6	*Peru...	1 3 6		
Gold Coast	0 7 6	Poland	0 12 0		
*Grey Town...	0 7 6	*Porto Rico	0 14 0		
*Guadaloupe	0 7 6	Prince Edward Island	0 7 6		
*Guatemala	0 7 6	Prussia	0 9 6		
Hamburgh	0 9 6	Reuss	0 9 6		

OFFICE OF THE DIRECTOR-GENERAL OF THE POST OFFICE IN INDIA,
January 1st, 1859.

THE following Conditions are to be observed in sending Book-Packets by Post:—

1*st*.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2*nd*.—Every Packet must be sent either without a cover, or in a cover open at the ends or sides, so as to admit of the enclosures being removed for examination.

3*rd*.—The Packet may contain any number of separate books or other publications, prints or maps, and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications, prints, maps, &c., may be either printed, written or plain, or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book, publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter or usually appertains thereto.

4*th*.—The Packet must not contain any letter, closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter, written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5*th*.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6*th*.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7*th*.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb, the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8*th*.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9*th*.—No Book-Packet weighing more than three lbs can be sent to or from the East Indies or to New South Wales.

10*th*.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11*th*.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

Special Notice is directed to the subjoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2*nd*.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3*rd*.—Under Section XXIII. of Act XVII. of 1854, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4*th*.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the Mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to except in the case of letters received for delivery.

Letters and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage which must be pre-paid by Stamps:—

	Rs.	As.	Pie.
Letters not exceeding ½ oz. in weight	0	4	0
Ditto exceeding ½ oz. but not exceeding 1 oz.	0	8	0

And so on adding 8 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 4 oz. in weight, 1*d*. or 8 pie must be pre-paid by Stamp, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter rates of ostage.

Notice.

LETTERS arriving at the Presidency Towns by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon, upon every letter, without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

UNDER the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 6 P. M. are detained till the following morning, but parties who have registered their names under the usual fee are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

Forward Newspapers.—Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

MAILS for Akyab, Rangoon, and Moulmein are made up on the 1st and 16th of each month, for transmission by the Contract Steamers or by Government Vessels, which sail on the morning of the 2nd and 17th.

Notice.

No. 8189.

ON Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid:—

FOR LETTERS.

	Rs.	As.	P.
When not exceeding half an ounce	0	11	6
When above half an ounce and under one ounce	1	7	0
When above one ounce and not exceeding two ounces	2	14	0

FOR NEWSPAPERS.

When not exceeding two ounces	0	0	8
When exceeding two ounces and under four ounces	0	1	6
When exceeding four ounces and under eight ounces	0	3	0
When exceeding eight ounces and under 1lb	0	6	0
When exceeding 1lb and under 1½lb	0	8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras, and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *viâ* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

NOTICE.

On and after the 1st of July next, Letters addressed to France or *vid France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star * must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps, affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *vid France* on all Letters for Foreign Countries, intended for despatch by the French route.

Letters will be registered to any Country or place, to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *vid France*.

Letters Posted in France, if sent unpaid, are charged with double French postage on delivery in India, that is, eight annas and eight pie per quarter ounce.

Simla,
The 9th June 1860.

H. B. Riddell,
Director-General of the Post Office of India.

TABLE showing the rates of Postage to be collected in India on the 1st July 1860, and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries vid France.

Destinations.	Limit to which Letters may be paid.	Not exceeding ½ oz.			Above ½ oz. and not exceeding 1 oz.			Above 1 oz. and not exceeding 1½ oz.			Above 1½ oz. and not exceeding 2 oz.		
1.		Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
France or Algeria ...	Destination ...	0	5	4	0	10	8	1	0	0	1	5	4
2.													
Foreign Countries *vid* France.													
*Spain ...	Through France.	0	6	0	0	12	0	1	2	0	1	8	0
*Portugal ...													
Luxemburg ...	Destination ...	0	6	8	0	13	4	1	4	0	1	10	8
Baden ...													
The Netherlands ...													
Belgium ...													
Rhenish Prussia ...													
Bavaria ...													
Wurtemburg ...													
German States, *viz.*:—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfort-on-the-Maine, Hamburgh, Bremen and Lubeck ...													
Switzerland ...													
Sardinia ...													
Prussia (the Rhenish Provinces excepted)	Destination ...	0	8	0	1	0	0	1	8	0	2	0	0
Hanover ...													
Saxony ...													
Mecklenburg-Schwerin ...													
Mecklenburg-Strelitz ...													
Brunswick ...													
Oldenbufg (the Principality of Birkenfeld excepted) ...													
Anhalt ...													
Austrian Dominions and Belgrade ...	Destination ...	0	8	8	1	1	4	1	10	0	2	0	0
Denmark ...													
Southern Italy ...													

Destinations.	Limit to which Letters may be paid.	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
*Servia (Belgrade excepted) ... *Montenegro ...	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
Moldavia ... Wallachia ... Turkey in Europe (the places at which France maintains Post Offices excepted) *vid* Austria ... Sweden ... Norway ... Poland ... Russia ...	Destination ...	0 12 8	1 9 4	2 6 0	3 2 8
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship ...	Port of disembarkation ...	0 7 4	0 14 8	1 6 0	1 13 4

The postage upon Letters for places marked with a star,* *i. e.* Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified, may either be paid in advance or forwarded unpaid, at the option of the sender.

Registered Letters.

Letters addressed to all those Countries and places to which, according to the foregoing Table, *the entire Postage to destination can be paid in advance*, may be registered at the desire of the senders, and in such cases the Postage *must be so prepaid*, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

H. B. Riddell,
Director-General of the Post Office of India.

Simla,
The 9th June 1860.

Notice.

Notice is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the undermentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, vid Great Britain.

Canada,
Nova Scotia,
New Brunswick,
Prince Edward Island,
Newfoundland,
Bermuda,
British West Indies,
Ascension,
St. Helena,
The Cape of Good Hope,
(But only to Cape Town, Mossel Bay, and Port Elizabeth),
Natal,
Falkland Islands,
Gambia,
Sierra Leone,
The Gold Coast,
Van Couver's Island,
Heligoland; and
The Ionian Islands.

H. B. Riddell,
Director-Genl. of the Post Office of India.

Camp Simla,
The 10th June 1860.

No. 2.

THE Public are informed that Book Post Packets can be sent from India to *Great Britain, viâ Marseilles*, according to the following Schedule. The Postage must however be prepaid by Stamps, and the *conditions which* now exist with regard to the Book Postage, *viâ Southampton*, are also applicable to the route *viâ Marseilles*:—

Rate of Postage.

	Viâ Southampton.			*Viâ* Marseilles.		
	Rs.	*As.*	*P.*	*Rs.*	*As.*	*P.*
For a Packet not exceeding 4 oz. in weight ...	0	3	0	0	4	0
Exceeding 4 oz. and not exceeding 8 oz. ...	0	5	6	0	8	0
„ 8 oz. and not exceeding 1 lb. ...	0	11	0	1	0	0
„ 1 lb. „ 1½ lb. ...	1	0	0	1	8	0
„ 1½ lb. „ 2 lbs. ...	1	5	6	2	0	0
„ 2 lbs. „ 2½ lbs. ...	1	11	0	2	8	0
„ 2½ lbs. „ 3 lbs. ...	2	0	0	3	0	0

CALCUTTA,
The 1st May 1860.

No. 2780.

Notice.

THE Public are hereby informed, that it has been arranged with the Ceylon Government that from the 1st of August next, 3*d.* or 2 annas will be levied on each letter weighing ½ oz. sent from India to any part of Ceylon by land, and that such letters will be delivered free of any additional charge.

Letters posted in Ceylon and forwarded by land will, in the same manner, be charged 3*d.* or 2 annas per ½ oz., and they will be delivered in any part of India free of any additional postage.

All such Letters must be pre-paid, otherwise they will be treated as unclaimed.

The 23rd July 1859.

LETTERS forwarded through the United Kingdom to Buenos Ayres or to any other part of the Argentine Consideration or to the Republic of Paraguay, the correspondence for which is forwarded in the Mails for Buenos Ayres, the sum of seven annas six pie must be pre-paid on a Letter not exceeding half an ounce in weight.

To the above rate, the French Transit rate of two annas the quarter ounce to be added when forwarded *viâ* Marseilles.

ALL Letters, Newspapers and Printed Papers, addressed to Portugal, Madeira, the Azores, the Cape de Verd Islands, and other Portuguese Possessions on the Coast of Africa, will in future be sent in the Mail for Gibraltar, and all such correspondence will be charged with only the Indian Inland rate of Postage, which must be pre-paid.

Letters sent *viâ* Southampton to Monte Video or any other part of the Republic of the Uruguay, will in future be charged 11*d.* or 7 annas 6 pie per half ounce, and when such letters are intended to be forwarded *viâ* Marseilles, an additional charge of 3*d.* or 2 annas per quarter ounce will be made.

The above rates must in all cases be pre-paid.

NOTICE ISSUED BY THE OFFICIATING DIRECTOR-GENERAL.

THE Public are hereby informed that, under an arrangement between the Secretary of State for India and Her Majesty's Post-Master General, an additional charge of one Penny will be levied from the 1st of January 1860, upon all single Newspapers and Prices Current sent from the United Kingdom to any part of India, or from any part of India to the United Kingdom *viâ* Southampton.

The total Postage upon each Newspaper is as under:—

	Viâ Southampton, Rs. As. P.
On a Newspaper not exceeding 4 ounces in weight	2*d.* or 0 1 6
On a Newspaper above 4 ounces and under 8 ounces in weight	3*d.* „ 0 2 0
On a Newspaper above 8 ounces and under 12 ounces in weight..	4*d.* „ 0 3 0

The Postage of 3*d.* or 2 annas hitherto levied on each Newspaper not exceeding 4 ounces in weight sent *viâ* Marseilles remains unaltered.

All Newspapers posted on or after the 1st of January 1860, which may be insufficiently paid, but upon which one Penny or a single Newspaper rate of Postage has been paid will be forwarded charged with the deficiency of Postage, and a fine of one Penny or nine Pies.

Pre-payment must be made as now by Stamps.

CALCUTTA,
The 10th September 1859.

NOTICES ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

UNDER instructions from the London General Post Office, all letters to Greytown or any other part of the Republic of Nicaragua, or any part of the Mosquito Territory for transmission through the United Kingdom by way of Southampton will in future be charged at the reduced rate of 11*d.* or 7 annas 6 pie for a Letter not exceeding half an ounce in weight; whenever such letters are sent *viâ* Marseilles an additional postage of 3*d.* or 2 annas per quarter ounce should be charged.

The above-mentioned postage must in all cases be paid in advance.

The 30th September 1859.

UNDER instructions from the London General Post Office, letters for Spain will in future be sent in the Mails for Gibraltar and they will be charged with Steam Postage according to the following rates:—

Not exceeding ½ ounce 6*d.* or 4 annas, exceeding ½ ounce and not exceeding 1 ounce, 1 shilling or 8 annas, and so on 1 shilling or 8 annas for every additional ounce or any fraction of an ounce.

The payment of Steam Postage upon all such Letters is optional, but whenever they may be posted in the Mofussil, the Indian inland postage must be pre-paid by Stamps.

The 30th September 1859

LETTERS sent by, or addressed to Soldiers and Seamen, may be forwarded on payment of a British rate of one Penny to any part beyond Sea, with which there is a communication by means of British Mail Packets.

When, however, such letters pass through a Foreign Country, the transit rate due to each Country must be paid upon them, in addition to the British rate of one Penny, and the following Table shows the amount of the transit in each of the instances specified:—

Soldiers' or Seamen's Letters sent to or from		Amount of the Foreign Transit rate to be paid in addition to the British rate of one Penny.			
		When not exceeding ½ ounce.		Above ½ oz. and not exceeding 1 ounce.	
		s.	*d.*	*s.*	*d.*
Panama or any other Place on the Pacific side of new Granada, Valparaiso, or any other place in Chilli ...	Panama	0	6	0	6
Callas or any other place in Peru ..					
Vancouver's Island ...	New York and Panama	0	5	0	5
or					
British Columbia ...	St. Thomas and Panama	1	4	1	4
Canada ...	United States	0	2	0	2

CALCUTTA,
The 21st October 1859.

Notice.
No. 7562.

UNDER instructions from the Secretary of State for India, an additional charge of one Penny will be levied from this date upon all single Newspapers and Prices Current conveyed *viâ* Egypt to the United Kingdom, through the United Kingdom, or to places between Egypt and the United Kingdom, such as Malta, Gibraltar, Corfu, Ionian Islands, Trieste, &c.

The total postage upon such Newspapers is as under:—

VIA EGYPT.

	d.	*a.*	*pie.*
On a Newspaper not exceeding 4 ounces in weight	2 or	1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3 „	2	0
On a Newspaper above 8 ounces and under 12 ounces in weight	4 „	3	0

Pre-payment must be made by Stamps.

The above Rules do not apply to Newspapers for France and Spain, or for transmission through France and Spain.

CALCUTTA,
The 18th January 1860.

C. K. DOVE,
Post-Master General of Bengal.

Rates of Postage on pre-paid Inland Letters.

If not exceeding in weight.	Postage.	No. of Rates.
One quarter Tolah ...	Half an Anna ...	One rate.
Half a Tolah ...	One Anna ...	Two rates.
One Tolah ...	Two Annas ...	Four rates.
One and half Tolah ...	Three Annas ...	Six rates.
Two Tolahs ...	Four Annas ...	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets, and other Printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.		Imported Newspapers, Pamphlets, &c.	
Not exceeding in weight.	Postage.	Not exceeding in weight.	Postage.
Six Tolahs ...	One Anna ...	Six Tolahs ...	One Anna.
Twelve Tolahs ...	Two Annas ...	Twelve Tolahs ...	Two Annas.
Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.		Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.	

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

From this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India, under the same rules and on payment of the same fee, *i. e.* four annas as is payable on letters registered for Great Britain.

The 31st January 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office, and receipts are granted to Senders if required. The Post Office Officials have therefore been directed, not to accept fees for the special registration of Banghy Parcels Articles sent on Book Post rates are not registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the Senders can register them by payment of the usual fee of 4 annas.

Calcutta,
The 30th March 1860.

No. 4990.

The 30th March 1860.—Parcels exceeding 40 Tolahs in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.

Diamond Harbour.
Kedgeree.
Contai.

NOTICE.

FROM this date pre-paid Letters posted in India, addressed to any of the under-mentioned places, to be forwarded through the United Kingdom, may be registered at any Post Office in India, on payment of a Registration Fee of eight annas, in addition to the ordinary Postage due upon the Letter :—

COUNTRIES.	Postage upon a Letter under half an oz. sent *vid* Southampton.			Registration Fee.			Total charge on a Letter under half an oz. sent *vid* Southampton.			REMARKS.
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
Antiqua ...	0	7	6	0	8	0	0	15	6	Letters sent *vid* Marseilles are liable to a charge of two annas per *quarter* of an ounce in addition to the Combined British and Indian postage chargeable *vid* Southampton.
Bahamas ...	0	7	6	0	8	0	0	15	6	
Barbadoes ...	0	7	6	0	8	0	0	15	6	
Berbice ...	0	7	6	0	8	0	0	15	6	
Demerara ...	0	7	6	0	8	0	0	15	6	
Dominico ...	0	7	6	0	8	0	0	15	6	
Grenada ...	0	7	6	0	8	0	0	15	6	
Honduras ...	0	7	6	0	8	0	0	15	6	
Jamaica ...	0	7	6	0	8	0	0	15	6	
Moatserrat ...	0	7	6	0	8	0	0	15	6	
Nevis ...	0	7	6	0	8	0	0	15	6	
St. Ketts ...	0	7	6	0	8	0	0	15	6	
„ Lucia ...	0	7	6	0	8	0	0	15	6	
„ Vincent ...	0	7	6	0	8	0	0	15	6	
Tartola ...	0	7	6	0	8	0	0	15	6	
Tobago ...	0	7	6	0	8	0	0	15	6	
Turks Islands ...	0	7	6	0	8	0	0	15	6	
Trinidad ...	0	7	6	0	8	0	0	15	6	
Bermuda ...	0	7	6	0	8	0	0	15	6	
Canada ...	0	9	0	0	8	0	1	1	0	
Nova Scotia ...	0	7	6	0	8	0	0	15	6	
New Brunswick ...	0	7	6	0	8	0	0	15	6	
Prince Edward Island ...	0	7	6	0	8	0	0	15	6	
Newfoundland ...	0	7	6	0	8	0	0	15	6	
Sierra Leone ...	0	7	6	0	8	0	0	15	6	
Gold Coast ...	0	7	6	0	8	0	0	15	6	
Cape of Good Hope ...	0	7	6	0	8	0	0	15	6	
Natal ...	0	7	6	0	8	0	0	15	6	
St. Helena ...	0	7	6	0	8	0	0	15	6	
Belgium ...	0	6	0	0	8	0	0	14	0	
United States ...	0	9	6	0	8	0	1	1	6	

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 3rd August 1860.

HOME DEPARTMENT.

No. 492.

POST OFFICE.

Fort William, the 9th March 1860.

Notification.—In modification of the Notification from this Department, dated the 25th May 1855, published in the *Calcutta Gazette* of the 2nd June 1855, and in further modification of Section VII. of Act XVII. of 1854, the Hon'ble the President in Council is pleased, under the authority vested in him by Section XXV. of the said Act, to direct that, on and after the 1st May 1860, the postage on every Newspaper, Pamphlet or other printed or engraved Paper, whether the same be imported or not imported, shall be one anna if not exceeding six Tolahs in weight, and that one additional anna shall be charged for every additional six Tolahs or fraction of six Tolahs.

His Honor in Council is also pleased, under Section XXI. of Act No. XVII. of 1854, to direct that, on and after the 1st May aforesaid, no Newspaper or other article on which postage is chargeable under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other article is liable, such Newspaper or other article shall be forwarded and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

(Signed) W. GREY,
Secy. to the Govt. of India.

HOME DEPARTMENT.

No. 550.

Fort William, the 16th March 1860.

Notification.—In modification of the Notification, No. 492, dated the 9th instant, the President in Council, with a view to obviate the inconvenience which it has been represented will arise from the enforcement on so early a date as the 1st of May next of the provision respecting pre-payment of postage on Newspapers, Pamphlets and other Printed Papers, is pleased to order that so much of the Notification as relates to pre-payment of the postage on Newspapers, Pamphlets and other Printed Papers, shall not take effect until the 1st of January 1861.

INDIAN Inland Postage must be pre-paid on all Letters and Newspapers posted for despatch to any place beyond the Territories under the Government of India; if not paid or insufficiently paid, such Letters, &c., must be treated as unclaimed.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of August 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Colombo.	10th Sept. 1860, at 10-40 A. M.	12 Noon.	2 P. M.	3 P. M.	2 H.	4	3	7	34	18	52	
											7	
										Total	59	
										France	3	
										Hong-Kong	1	
										Singapore	1	
										Galle	1	
										Madras	2	
										Mauritius	1	
										Alexandria	1	Bag.
										Malta	1	"
										Gibraltar	1	Packet.
										Suez	1	"
										Ceylon	1	"
										Aden	1	"
										Penang	1	"
										Bombay	1	"
										Total	76	

The 11th September 1860.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 27th of August 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Nemesis .	29th Sept. 1860, at 2 P. M.	3 P. M.	5¾ P. M.	6½ P. M.	2 H. 45 M.	4	3	7	28	22	50
											7
										Total	57
										France	3
										Hong-Kong	1
										Singapore	1
										Galle	1
										Madras	4
										Australia	2
										Malta	1 Bag.
										Alexandria	1 „
										Gibraltar	1 Packet.
										Suez	1 „
										Aden	1 „
										Ceylon	2 „
										Bombay	1 „
										Penang	1 „
										Bagdad	1 „
										Australia	9 Bags.
										Ditto	10 Packets.
										Total	98

The 1*st October* 1860.

IT is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office, between the 1*st to the* 30*th September* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels which sailed from Calcutta, on dates specified :—*

Letters received on dates from and to	By what Ship despatched.	Bound to	Remarks.
1st & 2nd Sept. 1860	Steamer *Governor Higginson*..	Akyab, Rangoon, and Moulmein ...	Left Town on the 3rd Sept. 1860.
3rd to 16th ditto ...	„ *Burmah* ...	Ditto ..	Left Town on the 17th ditto.
17th to 30th ditto ..	„ *Governor Higginson*..	Ditto ..	Will sail on the 2nd proximo.
1st to 22nd ditto ...	„ *Lancefield* ...	Penang, Singapore, and China ...	Left Town on the 23rd Sept. 1860.
1st to 5th ditto ...	Ship *Chatillon* ..	Melbourne ..	Left Town on the 6th ditto.
1st to 9th ditto ..	„ *Bucephalus* ..	Cape of Good Hope ...	Left Town on the 10th ditto.
1st to 5th ditto ..	„ *Shaw Allum* ...	Mauritius ...	Left Town on the 6th ditto.
6th & 7th ditto ..	„ *Maharatta* ...	Ditto ...	Left Town on the 8th ditto.
8th to 13th ditto ...	„ *Gironde* ...	Ditto ...	Left Town on the 14th ditto.
14th to 19th ditto ...	„ *Duc de Brabant*.	Ditto ...	Left Town on the 20th ditto.
20th to 24th ditto ..	„ *Fulwood* ..	Ditto ...	Left Town on the 25th ditto.
25th to 27th ditto ..	„ *Rubicon* ..	Ditto ..	Left Town on the 28th ditto.
1st & 2nd ditto ..	Brig *Deva* ..	Port Blair ...	Left Town on the 3rd ditto.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

The Calcutta Gazette.

SATURDAY, OCTOBER 6, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 20TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next:—

A Bill to provide for a Government Paper Currency.

Preamble.

WHEREAS it is expedient to provide for the issue by the Government of India of Promissory Notes payable to bearer on demand, and to regulate the mode of issuing and securing payment of the same: It is enacted as follows:—

Laws repealed.

I. Section XXXI of Act VI of 1839 *(relating to the Bank of Bengal)*, Section XXXI of Act III of 1840 *(relating to the Bank of Bombay)*, and Section XXXIII of Act IX of 1843 *(relating to the Bank of Madras)*, shall be repealed from and after the day

No body corporate or person to issue Notes, &c., payable to bearer on demand.

II. After the passing of this Act, no body corporate, person or persons whatsoever, in the British Territories in India, (except the Banks of Bengal, Madras, and Bombay, up to the day of and except as hereinafter provided,) shall draw, accept, make, or issue any Bill of Exchange or Promissory Note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the Bills or Notes payable to bearer on demand of any such body corporate, or of any such person or persons. Provided that Cheques or Drafts payable to bearer on demand or otherwise may be drawn on Bankers, Shroffs, or Agents by the customers or constituents of such Bankers, Shroffs, or Agents, in respect of deposits of money in the hands of such Bankers, Shroffs, or Agents, and held by them at the credit and disposal of the persons drawing such Cheques or Drafts.

Exception in favor of Cheques.

Department of Issue to be established.

III. There shall be established by the Governor General in Council a new department of the Public Service, to be called the Department of Issue, and from and after the day of there may be issued from the said Department, as hereinafter provided, Promissory Notes of the Government of India payable to bearer on demand, for the sums of 5, 10, 20, 50, 100, 500, and 1,000 Rupees, or for such other amounts as the Governor General of India in Council, with the sanction of the Secretary of State for India, shall direct.

Head Commissioner and Commissioners to be appointed.

IV. The Governor General in Council, on or before the day of , shall appoint some person, to be called the Head Commissioner of the Department of Issue, and two other persons, who shall be called respectively the Commissioners of the Department of Issue at Madras and Bombay, and such Officers may be suspended for incapacity, negligence, or misconduct by the Governor General in Council, but shall be removeable only by the Secretary of State for India. The Offices so created shall be maintained and continued, and such salaries shall be assigned to them repectively as to the Governor General in Council shall seem proper.

Circles of Issue to be defined.

V. The Governor General in Council shall, before the day of , by order to be published in the Gazettes of Calcutta, Madras, and Bombay, divide the British Territories in India into Districts, to be called "Circles of Issue," three of which Circles shall include the Towns of Calcutta, Madras, and Bombay, and in each Circle shall appoint some city or town to be the place of Issue of Notes, as hereinafter provided.

Deputy Commissioners to be appointed.

VI. For each Circle of Issue other than those which include the Towns of Calcutta, Madras, and Bombay, there shall be appointed by the Governor General in Council a person to be called the Deputy Commissioner of Issue.

VII. For the purposes of this Act, the Commissioners at Madras and Bombay shall be subordinate to the Head Commissioner; the Deputy Commissioners in the Presidency of Fort William in Bengal shall be subordinate to the Head Commissioner; and the Deputy Commissioners in the Presidencies of Fort Saint George and Bombay shall be subordinate to the Commissioners of Madras and Bombay respectively.

Commissioners to be subordinate to Head Commissioner; Deputy Commissioners to Commissioner.

VIII. The Head Commissioner of Issue for the time being shall make and prepare, on paper to be specially manufactured for the purpose, Promissory Notes of the Government of India payable to bearer on demand for the sums hereinbefore provided, and shall supply to the Commissioners at Madras and Bombay, and to the several Deputy Commissioners, such Notes as they shall require for the purposes of this Act, and all such Notes shall bear upon them the name of the city or town from which they are severally issued, and shall be payable only at the office of such city or town of issue and at the Presidency Town of the Presidency within which such city or town is situated.

Notes to be prepared by Head Commissioner and distributed by him.

Where payable.

IX. The Head Commissioner, the Commissioners, and the Deputy Commissioners shall, in their respective "Circles of Issue," on the demand of any person, issue from the Office of Issue of their respective Circles, such Promissory Notes, on the terms following:—

First, in exchange for the amount thereof in silver coin of full weight of the Government of India; or, *secondly*, in exchange for the amount thereof in standard silver bullion or foreign silver coin computed according to such standard at the rate of per ounce; provided always that the said Head Commissioner, Commissioners, and Deputy Commissioners shall, in all cases, be entitled to require such silver bullion and foreign coin to be melted and assayed at the expense of the person tendering the same, and provided also that in all places where there is no Mint of the Government of India, it shall be optional for any such Head Commissioner, Commissioner, or Deputy Commissioner, to issue Notes in exchange for silver or foreign coin under this Section; or, *thirdly*, in exchange for other Notes of the Government of India payable to bearer on demand of other amounts issued within the same Circle.

When such Notes may be issued.

Proviso.

X. The Governor General in Council shall determine from time to time the amount to be retained and secured in silver bullion and coin as a reserve to pay the said Promissory Notes, provided always that such reserve shall in no case be less than one-third of the amount expressed in the Notes in circulation.

Proportion of reserve of bullion, &c., to be fixed.

XI. It shall be the duty of the Head Commissioner in respect of the Presidency of Fort William in Bengal, and of the Commissioners at Madras and Bombay in respect of the Presidencies of Fort Saint George and Bombay respectively, to retain and secure at all times such amount in silver bullion and coin as shall be determined by the Governor General in Council as aforesaid, such reserve to be conveniently distributed among the several Offices of Issue of their respective Presidencies. They shall also provide for the immediate coinage of the Silver bullion and foreign Silver coinage received in exchange for such Notes, and they shall invest in Government Securities the residue of the amount of the said Notes in circulation over and above the sum represented by the said coin and bullion which from time to time they are required to retain as a reserve; and the said coin, bullion, and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said Notes; and the said Notes shall be deemed to have been issued on the security of the coin, bullion, and securities so appropriated and set apart.

Reserve to be retained; residue to be invested in Government Securities

XII. The Government Securities purchased under this Act in the Presidency of Fort William in Bengal shall stand in the name of the Head Commissioner and the Master of the Mint at Calcutta, the Government Securities purchased under this Act in the Presidency of Fort Saint George shall stand in the name of the Commissioner at Madras and the Master of the Mint at Madras; and the Government Securities purchased under this Act in the Presidency of Bombay shall stand in the name of the Commissioner at Bombay and the Master of the Mint at Bombay.

In what names the Government Securities to stand.

XIII. The Head Commissioner from time to time shall frame Rules to be approved by the Governor General in Council, for keeping the accounts of the said Department of Issue, and for the auditing of such accounts, and for otherwise regulating the business of the Department; provided always that such Rules shall be in no wise inconsistent with the provisions of this Act.

Rules to be framed for keeping and auditing the Accounts.

XIV. An abstract of the accounts of the Department, showing the whole amount of Notes in circulation, the amount of coin and bullion reserved, and the amount of the Government Securities held by the said Department, shall be made up monthly in Calcutta, and published as soon as may be in the Gazettes of Calcutta, Madras, and Bombay.

Abstract of accounts to be published.

XV. It shall be lawful for the Head Commissioner in respect of the Presidency of Fort William in Bengal, and of the Commissioners at Madras and Bombay in respect of the Presidencies of Madras and Bombay respectively, and they are hereby required at any time, if it shall be necessary for the purpose of retaining and keeping up such reserve of coin and bullion as hereinbefore provided, to sell and dispose of Government Securities standing in their names respectively, and in the names of the Masters of the Mint as aforesaid; and for the purpose of effecting such sales, the said Masters of the Mint respectively shall, on a request in writing from the said Head Commissioner or Commissioners, in their respective Presidencies, at all times sign and endorse such Government Securities as shall stand in their names respectively.

Securities to be disposed of in order to keep up reserve of bullion and coin from time to time.

XVI. The interest accruing due on the Government Securities purchased and held under this Act shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor General in Council; and the amount of such interest shall, from time to time, as it becomes due, be paid by the Accountants General in the several Presidencies of India, into the revenues of the Government of India, under the head of "Profits of Note Circulation."

Interest of Securities to be paid to the credit of Government.

XVII. Within any of the "Circles of Issue," as hereinbefore provided, a tender of a Note or Notes issued under this Act from the Office of Issue of such "Circle of Issue," shall be a legal tender to the amount expressed in such Note or Notes, and shall be taken to be valid as a tender to such amount in payment of any revenue or other claim due to the Government of India, and in payment of any sum due by the Government of India, or by any body corporate, or by any person or persons in the British Territories in India, on all occasions whatsoever on which any tender of money can be legally made. Provided that no such Note or Notes shall be deemed to be a legal tender of payment by the Government of India at any Office of Issue.

Notes where legal tender.

XVIII. The name of the Head Commissioner, of either of the Commissioners, of any Deputy Commissioner, or of any other person authorized by the said Head Commissioner, or by either of the said Commisioners, to sign Notes issued under this Act, shall or may be impressed or affixed by machinery provided for that purpose by the Government of India, and such printed names shall be taken to be good and valid signatures to all intents and purposes, as if such Notes had been subscribed in the proper handwriting of any one of the persons aforesaid whose signatures the said printing purports to represent.

Name of Head Commissioner, &c., may be impressed with machinery.

XIX. All Notes issued under this Act shall be deemed and taken to be Promissory Notes of the Government of India, and may and shall be described as Promissory Notes of the Government of India in all indictments, and in criminal and civil proceedings any law or usage to the contrary notwithstanding.

Notes may be described as Promissory Notes.

XX. If any body corporate or person, after the passing of this Act, shall, contrary to the provisions of this Act, draw, accept, make, or issue any Bill of Exchange, Promissory Note, or Engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the Bills or Notes or Engagements for the payment of money payable to bearer on demand of any such body corporate or person, such body corporate or person shall be liable to a penalty of the amount of every such Bill of Exchange, Promissory Note for Engagement or the payment of money, to be recovered on the prosecution of the Head Commissioner, Commissioner, or Deputy Commissioner, as the case may be, of the "Circle of Issue" in which such Bill of Exchange, Promissory Note, or Engagement for the payment of money is issued, before any Police Magistrate or Magistrate within such "Circle of Issue," and in case of conviction and default of payment of such penalty, the Police Magistrate or Magistrate who shall try the case shall issue his warrant to levy the amount thereof, together with the reasonable costs of the prosecution, by distress and sale of the goods and chattels of the body corporate or person so convicted.

Penalty for issuing such Notes contrary to provisions of this Act.

XXI. If any person shall, without the authority of the Government of India to be proved by the party accused, make or use, or shall, without lawful excuse to be proved by the party accused, knowingly have in his custody or possession any frame, mould, or instrument for the making of paper, with the words "Government of India" visible in the substance of the paper, or for the making of paper with curved or waving bar lines, or with the laying wire lines thereof in a waving or a curved shape, or with any number, sum, or amount, expressed in a word or words in roman letters visible in the substance of the paper, or if any person shall, without such authority, to be proved as aforesaid, manufacture, use, sell, expose to sale, utter, or dispose of, or shall, without lawful excuse to be proved as aforesaid, knowingly have in his custody or possession any paper whatsoever with the words "Government of India" visible in the substance of the paper, or any paper with curved or waving bar lines, or with the laying wire lines thereof in a waving or curved shape, or with any number, sum, or amount expressed in a word or words in roman letters appearing visible in the substance of the paper; or if any person, without such authority to be proved as aforesaid, shall, by any art or contrivance, cause the words "Government of India" to appear visible in the substance of any paper, or cause the numerical sum or amount of any Promissory Note, Bill of Exchange, Post Bill, blank Promissory Note, blank Bill of Exchange, or blank Post Bill, in a word or words in roman letters, to appear visible in the substance of the paper whereon the same shall be written or printed, every such offender shall be guilty of felony, and, being convicted thereof, shall be transported, for a term not exceeding fourteen years, or shall be imprisoned with or without hard labor for any period not exceeding seven years, or if the offender be an European British subject, or an American, he shall be liable to a sentence of penal servitude for a period not exceeding five years.

Penalty for making or having in possession paper of certain description.

XXII. Nothing herein contained shall prevent any person from issuing any Bill of Exchange or Promissory Note having the amount thereof expressed in Rupees or in a numerical figure or figures denoting the amount thereof in Rupees appearing visible in the substance of the paper, upon which the same shall be written or printed; nor shall prevent any person from making, using, or selling any paper having waving or curved lines, or any other devices in the nature of water-marks visible in the substance of the paper not being bar lines or laying wire lines, provided the same are not so contrived as to form the ground-work or texture of the paper, or to resemble the waving or curved laying wire lines, or bar lines, or the water-marks of the paper used by the Government of India.

Proviso.

XXIII. If any person shall engrave or in any wise make upon any plate whatever, or upon any wood, stone, or other material, any Promissory Note or Bill of Exchange, or blank Promissory Note, or blank Bill of Exchange, or part of a Promissory Note or Bill of Exchange, purporting to be a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, or blank Promissory Note, blank Bill of Exchange, or blank Post Bill of the Government of India, or part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without the authority of the Government of India, to be proved by the party accused; or if any person shall use such plate, wood, stone, or other material, or any other instrument or device for the making or printing any Promissory Note, Bill of Exchange, or Post Bill, or blank Promissory Note, blank Bill of Exchange, or blank Post Bill, or part of a Promissory Note, Bill of Exchange, or Post Bill, without such authority to be proved as aforesaid; or if any person shall, without lawful excuse, the proof whereof shall lie on the party accused, knowingly have in his custody or possession any such plate, wood, stone, or other material, or any such instrument or device, or if any person shall, without such authority, to be proved as aforesaid, knowingly offer, utter, dispose of, or put off any paper upon which any Promissory Note, blank Bill of Exchange, or blank Post Bill of the Government of India, or part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India shall be made or printed, or if any person shall, without lawful excuse, to be proved as aforesaid, knowingly have in his custody or possession any such paper, every such offender shall be guilty of felony, and, being convicted thereof, shall be transported for a term not exceeding fourteen years, or shall be imprisoned with or without hard labor for any period not exceeding seven years, or if the offender be a European British subject, or an American, he shall be liable to a sentence of penal servitude for a period not exceeding five years.

Penalty for engraving on any plate any Note purporting to be a Note of the Government of India.

XXIV. If any person shall engrave, or in any wise make upon any plate whatever, or upon any wood, stone, or other material, any word, number, figure, character, or ornament, the impression taken from which shall resemble or apparently be intended to resemble any part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without the authority of the Government of India, to be proved by the party accused; or if any person shall use any such plate, wood, stone, or other material, or any other instrument or device for the making upon any paper or other material the impression of any word, number, figure, character, or ornament which shall resemble, or apparently be intended to resemble, any part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without such authority, to be proved as aforesaid; or if any person shall, without lawful excuse, the proof whereof shall lie on the party accused, knowingly have in his custody or possession any such plate, wood, stone, or other material or any such instrument or device; or if any person shall, without such authority, to be proved as aforesaid, knowingly offer, utter, dispose of, or put off any paper or other material upon which there shall be an impression of any such matter as aforesaid; or if any person shall, without lawful excuse, to be proved as aforesaid, knowingly have in his custody or possession any paper or other material upon which there shall be an impression of any such matter as aforesaid, every such offender shall be guilty of felony, and, being convicted thereof, shall be liable to be transported for any period not exceeding seven years, or to be punished with or without hard labor for any period not exceeding five years, or if the offender be a European British subject, or an American, he shall be liable to a sentence of penal servitude for any period not exceeding three years.

Penalty for engraving any thing resembling any such Notes.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of December next:—

A Bill to amend Act X of 1859.

WHEREAS it is expedient to amend Act X of 1859 *(to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal)*; It is enacted as follows:—

Preamble.

I. The following proviso shall be read as part of Section XXX Act X of 1859:—"If in any suit to which this Section is applicable, the cause of action shall have accrued before the first day of August 1859, such suit shall be instituted within two years from that day, or within the time allowed for the institution of the same by any law in force before the passing of the said Act, whichever may first expire."

Time for commencement of suits of which the cause of action accrued before 1st August 1859.

II. Any suit or appeal instituted under Act X of 1859, which may have been dismissed or rejected on the ground that the suit had not been commenced within the period prescribed in Section XXX of the said Act, may be revived if the order of dismissal or rejection shall be contrary to the provisions of the foregoing Section, and a petition for the revival of the same shall be presented within four months of the passing of this Act to the Collector or Court by which such suit or appeal may have been dismissed or rejected. The petition may be written on the Stamp required for petitions presented to such Collector or Court.

Revival of certain suits and appeals dismissed or rejected.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 29th September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next :—

A Bill for licensing and regulating Stage Carriages.

Preamble.

WHEREAS it is expedient to license and to regulate Stage Carriages in British India ; It is enacted as follows :—

Definition of Stage Carriage.

I. Every carriage used for the purpose of conveying passengers for hire to or from any place in British India not plying within and being confined wholly to the Presidency Towns and the Suburbs thereof, and which when passing along any road shall travel at the rate of four miles or more in the hour, shall without regard to the form or construction thereof be deemed to be a Stage Carriage within the meaning of this Act. Provided that the term "Stage Carriage" shall not be deemed to include any carriage used or employed as aforesaid wholly upon any Railway.

Proviso.

Licenses by whom to be granted.

II. Every Stage Carriage shall be licensed by the Magistrate of the District or place in which the Head Office in India of the Proprietor thereof in British India is situate. If such Head Office be in any Presidency Town, then such license shall be granted by the Chief Commissioner of Police of such Town.

License to be numbered and to contain certain particulars.

III. Every license shall be numbered and contain the following particulars, namely—

The number of such license.

The name, residence, and the place of the Head Office in British India of the Proprietor of the Stage Carriage.

The number of passengers permitted to be conveyed thereby, distinguishing inside and outside passengers.

The weight of luggage permitted to be carried.

The number of horses or other animals to be used in drawing the Stage Carriage.

The name of the extreme places to and from which the Stage Carriage is licensed to travel.

Charge for and duration of license.

IV. For every such license there shall be paid by the Proprietor of the Stage Carriage the sum of five Rupees, and such license shall be in force for one year from the date thereof. When a licensed Stage Carriage is transferred within the year, the name of the new proprietor may be substituted for the name of the former proprietor, and every person who appears by the license to be the proprietor, shall be deemed to be such proprietor for all the purposes of this Act.

License-plate.

V. On licensing every Stage Carriage, the Magistrate or Chief Commissioner of Police, as the case may be, shall provide for the same a plate containing the number of the license, and all the other particulars of the license, and such plate shall thereupon be affixed by the Proprietor to a conspicuous part of such Stage Carriage.

Penalty for keeping or using unlicensed carriage.

VI. Whoever keeps or uses any Stage Carriage without the same being licensed as provided by this Act, shall be liable to a fine not exceeding five hundred Rupees.

Penalty for carriage drawn by less number of animals or carrying a greater number of passengers than is provided by the license.

VII. Whoever permits his licensed Stage Carriage to be drawn by a less number of animals than are provided by the license, or permits a larger number of inside or outside passengers, or a greater weight of luggage to be carried by his Stage Carriage than shall be provided by the license, shall for every such offence be liable to a fine not exceeding five hundred Rupees. In every case where such Stage Carriage shall be proved to have been drawn by a less number of animals or to have carried a larger number of passengers or a greater weight of luggage than provided by the license, the Proprietor of such carriage shall be held to have permitted such offence unless he shall prove the contrary.

Penalty for using fictitious plate.

VIII. Whoever affixes or permits to be affixed to any Stage Carriage of which he is Proprietor any plate resembling or intended to resemble any plate provided for licensed carriages, shall for every such offence be liable to a fine not exceeding five hundred Rupees.

Penalty for ill-treating animals.

IX. If any person shall cruelly beat, ill-treat, over-drive, abuse, torture, or cause or procure to be cruelly beaten, ill-treated, over-driven, abused, or tortured any animal employed in drawing or yoked or harnessed to any Stage Carriage, every such person shall for every such offence be liable to a fine not exceeding one hundred Rupees.

Revocation of license.

X. Any Magistrate or Chief Commissioner of Police to whom application is made for a license for a Stage Carriage, or who has granted any such license, may cancel the same if it shall appear to him that such Stage Carriage or any horse or other animal or any harness used with such carriage is unserviceable or unsafe or otherwise unfit for public accommodation or use.

Penalty for not having license-plate.

XI. In any Station in which a Magistrate or other Officer exercising the powers of a Magistrate shall reside and be, any Police Officer may seize any Stage Carriage with the animal or animals yoked or harnessed thereto if no license-plate be affixed to such Stage Carriage as by this Act required. Such carriage and animal or animals shall be taken without delay by such Police Officer before such Magistrate or other Officer as aforesaid, who shall hear and determine the complaint of such Police Officer in a summary way ; and if thereupon any fine is imposed by such Magistrate or other Officer as aforesaid, such Stage Carriage and animal or animals shall be detained for fourteen days as security for the payment thereof, and if the fine be not sooner paid, they shall be sold and the proceeds applied (so far as they extend) to the payment of the said fine, and all costs and charges incurred on account of the detention and sale, and the surplus (if any), if not claimed within a further period of two weeks from such sale, shall be forfeited to the State. If the proceeds do not fully pay the fine and costs

and charges aforesaid, the balance may be recovered as hereinafter provided.

Penalty for misconduct on part of drivers.

XII. If any driver of any Stage Carriage, or any other person having the care thereof, shall through intoxication, neglect, or by wanton or furious driving or by any other misconduct, endanger the safety of any passengers or other person, or shall injure or endanger the property of the proprietor of such Stage Carriage or of any other person, every such person so offending shall be liable to a fine not exceeding one hundred Rupees.

Penalty in certain cases recoverable from proprietor.

XIII. Whenever it shall happen that the driver of any Stage Carriage or the owner of any horse shall have committed any offence against this Act for the commission whereof any penalty is by this Act imposed and such driver or owner shall not be known or being known cannot be found, or if the penalty cannot be recovered from such driver or owner, the proprietor of such carriage shall be liable to every such penalty as if he had been the driver of such carriage or owner of such horse at the time when such offence was committed.

Proviso.

Provided always that if any such proprietor shall make out, to the satisfaction of the Magistrate before whom any complaint or information shall be heard, by sufficient evidence, not resting on his own testimony, that the offence was committed by such driver or owner without the privity or knowledge of such proprietor, and that no profit, advantage, or benefit, either directly or indirectly, has accrued or can accrue to such proprietor therefrom, and that he has used his endeavour to find out such driver or owner, and has done all that was in his power to recover the amount of the penalty from him, the Magistrate may discharge the proprietor from such penalty, and shall levy the same upon such driver or owner when found.

Issue of summons.

XIV. Whenever any charge is made before any Magistrate of any offence under this Act, he shall issue a summons thereupon directed to the proprietor of the Stage Carriage or his nearest Agent, and shall transmit such summons by letter post which shall be deemed to be good service thereof. The summons shall allow a reasonable time, in reference to the distance to which the summons is sent, for the appearance of such proprietor or his authorized Agent.

Rewards to informers.

XV. The informer shall in all cases, upon the Magistrate certifying that he has conducted himself properly in regard to his information, be entitled to receive one moiety of the amount of the penalty awarded, and when more informers than one are concerned, they shall be entitled to such moiety in such shares as the Mgistrate shall award.

Adjudication and recovery of penalties.

XVI. All penalties incurred under this Act shall be adjudged by a Magistrate, and all orders so made shall be final. All penalties imposed by such Magistrate may in case of non-payment or non-recovery thereof be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of such Magistrate or other Officer.

Offender may be apprehended and detained in custody until return of warrent of distress.

XVII. In case any such penalties shall not be forthwith paid, such Magistrate or other Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Magistrate for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Imprisonment of offender if distress not sufficient.

XVIII. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such penalty and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such Magistrate by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such penalty could be levied if warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of penalty shall not exceed fifty Rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Recovery of penalty and costs from European British subjects.

XIX. If the offender shall be a European British subject, the Magistrate shall record the facts and transmit such record to the District Court of the District wherein the offender is convicted, and the amount of penalty and the costs (if any) shall be levied in the manner provided for the execution of decrees of the Civil Court.

Jurisdiction.

XX. On complaint made before any Magistrate or other Officer as aforesaid of any offence committed under this Act, it shall not be necessary to prove that the offence was committed within the local limits of such Magistrate or other Officer.

Interpretation of the term "Magistrate."

XXI. The term "Magistrate" in this Act shall include all Magistrates and all persons exercising the full powers of a Magistrate.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 29th September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next :—

A Bill to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.

Preamble.

WHEREAS serious affrays have occurred in attempts to smuggle Pepper, the produce of the States of Travancore and Cochin, in consequence of the monopoly which the Governments of those States

maintain in that article; and whereas the Rajahs of those States are willing to abandon the said monopoly and to substitute a system of export Duty; and whereas it is necessary, in order to an effectual establishment of such system, that the same rate of Duty as is collected on the export of Pepper from Travancore and Cochin should be collected on behalf of the said States at the British Port of Cochin; It is enacted as follows:—

Duty on Pepper exported by Sea from Cochin.

I. On and after the 1st day of January 1861, in lieu of the Duty prescribed in Act X of 1860, there shall be levied a Duty of fifteen Rupees a candy on all Pepper exported by sea from the Port of Cochin; provided that the said Duty shall not be levied on the re-exportation of any Pepper which may have been imported by sea at the said Port from any British possession.

Appropriation of surplus Duty.

II. At the close of each calendar year, or as soon after as may be convenient, the Collector of Customs shall pay to the Governments of Travancore and Cochin the whole amount of Duty collected under the provisions of the last preceding Section, after deducting all expenses of collection, in such proportions and in such manner as may be ordered by the Governor in Council of Fort Saint George.

M. Wylie,
Clerk of the Council.

FOREIGN DEPARTMENT.

No. 4620.

Fort William, the 4th October 1860.

Mr. G. B. Maconochie, Assistant Commissioner, Oudh, is appointed an Assessor under Act XXXII. of 1860, for the City and Suburbs of Lucknow, and also to be a Special Assessor under Section XXXI. of the Act.

No. 4621.

The 5th October 1860.

Major A. L. McMullin, late 23rd Native Infantry, is appointed Second Assistant to the Agent to the Governor General for Central India.

No. 4622.

Lieutenant W. G. Ward, 36th Madras Native Infantry, is appointed Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoitee at Jubbulpore.

No. 4623.

Lieutenant Stainforth, Assistant Superintendent, is appointed to officiate as District Superintendent of Police in Oudh, during the absence on leave of Lieutenant Hill, with effect from the 18th ultimo.

No. 4624.

Lieutenant Chalmers, Her Majesty's 4th European Regiment, received charge of the Cantonment Joint Magistracy of Lucknow on the 27th June last.

No 4625.

Mr. H. J. Sparks, Assistant Commissioner in Oudh, reported his departure from the Presidency on the Steam-ship *Columbian*, on the 9th ultimo.

No. 4626.

The following arrangements are made in the Revenue Survey Department:—

Mr. W. A. Wilson, Assistant Revenue Surveyor, is transferred from the 2nd Nagpore Division to the 2nd Lucknow Division, Oudh Revenue Survey.

Mr. W. Ellison, Assistant Revenue Surveyor, is transferred from the Chota Nagpore Division to the 2nd Division Nagpore Survey.

Mr. W. Ward, Sub-Assistant Surveyor 4th Class, is transferred from the Bundlekund Division to the 2nd Lucknow Division, Oudh Survey.

Mr. W. Reilly, Sub-Assistant Surveyor 3rd Class, is transferred from the 1st Baiswarrah Division to the 2nd Lucknow Division, Oudh Survey.

Mr. Charles Sheridan is appointed a Sub-Assistant Surveyor 3rd Class, and posted to the 2nd Lucknow Division, Oudh Survey.

No. 4627.

The Governor General in Council is pleased to confer the Title of "Bahadoor" on Ressaidar Gopaul Sing, of Meade's Horse, as a Reward for Services rendered by him to the State during the Rebellion.

A. R. Young,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 84.

Fort William, the 4th October 1860.

Notification.—Mr. L. C. Probyn, First Assistant Accountant-General, Bombay, to officiate as Civil Auditor, North-Western Provinces.

Mr. D. B. Hodge, Officiating Second Assistant Accountant-General, Bombay, to officiate as First Assistant Accountant-General, *vice* Mr. Probyn.

Mr. J. L. Hynes to officiate as Second Assistant Accountant-General, Bombay, *vice* Mr. Hodge.

By Order of the Governor General in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 4th October 1860.

No. 983 *of* 1860.—The services of the under-mentioned Officers are placed at the disposal of the Foreign Department:—

Lieutenant Sir Richard de Latour St. George, Bart., of the Regiment of Artillery.

Lieutenant William Jackson Stewart, of the Regiment of Artillery.

Fort William, the 5th October 1860.

No. 984 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence, on Sick Certificate:—

Captain and Brevet Major Edward Clerk, of the 4th Regiment Madras Light Cavalry, Deputy Commissioner at Jhansi ...	For fifteen months, under the new Regulations.

No. 985 *of* 1860.—Mr. F. Adams is appointed a 3rd Class Sub-Assistant Surveyor, Ganjam Topographical Survey, to fill an existing vacancy, with effect from the 1st instant.

No. 986 *of* 1860.—Serjeant Major George Edmonds, formerly of the late 30th Regiment Native Infantry, and recently attached to the Etawah Levies, having much distinguished himself during the past disturbances in the Etawah District, having been especially recommended by his Commanding Officer, and being considered by His Excellency the Commander-in-Chief to be eminently deserving of reward, the Right Hon'ble the Governor General in Council, concurring in that opinion, is pleased to confer upon him the Rank of Ensign Unattached, subject to the approval of the Right Hon'ble the Secretary of State for India.

No. 987 *of* 1860.—Conductor James Atkin, of the Army Commissariat Department, having been reported to be unfit for further active service, is transferred to the Invalid Pension Establishment, with permission to reside and draw his Stipend in India.

No. 988 *of* 1860.—The under-mentioned Individual is admitted to Pension, as specified opposite to his name:—

Bombardier John Wilkinson, of Artillery ...	One Shilling per diem, payable in Europe.

No. 989 *of* 1860.—The following promotions are made:—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
15th Regiment Native Infantry ...	Captain and Brevet Major John William Carnegie, C.B. ...	Major ..	30th Sept. 1860	Major and Brevet Lieutenant Colonel George James Montgomery, deceased.
Ditto ...	Lieutenant Charles Thomas Otway Mayne ...	Captain ...	Ditto ...	

No. 990 *of* 1860.—Under instructions from Her Majesty's Secretary of State for India, His Excellency the Governor General of India in Council directs that the following rates of working Pay, which are those authorized by the Regulations of Her Majesty's British Service, shall, in supersession of the rates laid down in Government General Order No. 1166 of 1855, be applicable to European Troops other than Sappers, *viz.*, the European Cavalry, Artillery, and Infantry of Her Majesty's British and Indian Forces:—

Non-Commissioned Officers as Observers, one to every twenty men ...	One Shilling a day.
Non-Commissioned Officers or Privates, as Artificers ...	One Shilling three Pence a day.
Privates, as Labourers	Nine Pence a day.

When men of the Horse Artillery whose Regimental Pay includes 2*d.* a day in lieu of working Pay are employed on Military Works, they are to receive 2*d.* a day less than other Soldiers.

Furthermore an allowance of four Pence or two annas and seven pie a day shall be drawn as Compensation for wear and tear of Clothing and Boots for European Soldiers of Her Majesty's British or Indian Forces employed in Camps of Instruction in throwing up Field Works.

Claims for the above allowances shall be made separately for each Regiment, and be accompanied by a Nominal Return of the men so employed, showing the periods of employment and the amount claimed.

The Nominal Roll shall be prepared and certified by the Engineer Officer in charge of the Works.

No. 991 *of* 1860.—The following Order issued by the Government of Bombay is confirmed:—

No. 509, *dated* 1*st September* 1860.—Granting leave of absence to Europe, on Medical Certificate, to Lieutenant H. J. E. Teed, 23rd Regiment Madras Native Infantry, Second in Command, 3rd Infantry Hyderabad Contingent.	For fifteen months, under the new Regulations.

No. 992 *of* 1860.—Lieutenant R. Ouseley, of the 48th Regiment Native Infantry, is permitted, at his own request, to resign his appointment of Acting Sub-Assistant Commissary General.

No. 993 *of* 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Captain E. Close, of the 32nd Regiment Native Infantry, on leave for eighteen months. Government General Order No. 895, of the 4th September 1860 ...	*Columbian*, 9th September 1860.
Captain J. E. T. Nicolls, of Engineers, Executive Engineer, Upper Sirhind Division, on leave for fifteen months Government General Order No. 871, of the 21st August 1860 ...	
Captain R. O. T Nicolls, of the 6th Madras Native Infantry, Assistant Commissioner, Punjab, on leave for fifteen months. Government General Order No. 951, of the 21st September 1860 ...	*Candia*, 23rd September 1860.
Lieutenant F. J. Gully, of the 74th Regiment Native Infantry, Major of Brigade, Saugor District, on leave for fifteen months. Government General Order No. 951, of the 21st September 1860 ...	
Lieutenant E. T. Sadler, of the 19th Regiment Native Infantry, Officiating Deputy Assistant Quarter Master General of the Army, on leave for fifteen months. Government General Order No. 919, of the 14th September 1860 ...	

No. 994 *of* 1860.—Lieutenant H. DeBrett, of the 57th Native Infantry, is allowed an extension of leave, from the 5th to the 9th September 1860, the date on which he reported his return to Bengal from Sick leave to Europe.

No. 995 *of* 1860.—Lieutenant H P. P. Nash, of the 25th Native Infantry, is allowed an extension of leave, from the 19th August 1860 to the 9th September 1860, the date on which he reported his return to Bengal from Sick leave to Europe.

No. 996 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Assistant Surgeon John James Halls, B. A. and F. R. C. S., Civil Assistant Surgeon of Nudden. ...	For fifteen months, under the new Regulations.

No. 997 *of* 1860.—The under-mentioned Officers have reported their return from England:—

	Date of Arrival at Fort William.
Captain and Brevet Major G. S. Macbean, 74th Native Infantry, Deputy Assistant Commissary General ...	29th September 1860.
Lieutenant W. G. Davies, 71st Native Infantry, Assistant Commissioner, Jhung District, on leave for fifteen months from the 23rd June 1859 ...	
Lieutenant C. H. Cantor, 2nd European Bengal Fusiliers ...	
Brevet Surgeon H. M. Greenhow, Medical Department ...	

No. 998 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Ensign Charles Wootton Guthrie Perreau, of the General List, Infantry ...	For fifteen months, under the new Regulations.

No. 999 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the Rank of Ensign, from the dates assigned to them in Government General Order No. 939, of the 18th ultimo:—

Infantry.	*Date of Arrival at Fort William.*
Mr. Alfred Wheler Bird ...	29th September 1860.
„ Henry John Peet ...	

R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 240.

Fort William, the 5th October 1860.

Appointments.—Captains H. Hyde and F. S. Stanton, of Engineers, Deputy Consulting Engineers, Railway Department, to be also ex-officio Assistant Secretaries to the Government of Bengal, in the Public Works Department, Railway Branch.

Captain R. de Bourbel, of Engineers, Deputy Consulting Engineer, Railway Department, to be also ex-officio Assistant Secretary to Government, North-Western Provinces, in the Public Works Department, Railway Branch.

Mr. T. Moss, Assistant to the Chief Engineer, North-Western Provinces, to be also Assistant Secretary to Government, North-Western Provinces, in the Public Works Department.

No. 241.

Lieutenant D. J. P. Campbell, of the 7th Regiment Madras Native Infantry, is appointed temporarily an Assistant Engineer of the 1st Class and posted to Mysore.

No. 242.

Resignation.—Overseer T. H. Williams, attached to the Lucknow Division, is permitted to resign his appointment in the Public Works Department.

C. H. Dickens, *Captain*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5279.

Appointments.—*The 27th September* 1860.—Baboo Jadooram Burrooah, Sudder Ameen of Burpetah, is vested with the powers of a Deputy Collector, under Regulation IX. of 1833, in Kamroop.

The following Moonsiffs are vested with the powers of a Deputy Collector, under Section CL. Act X. of 1859, in the Districts mentioned :—

Baboo Gungachurn Sircar, of Jehanabad, in Hooghly.

Moulavy Dubeerooddeen Ahmed, of Nicassee or Tumlook, in Midnapore.

Moulavy Khyrut Hossein, of Nugwan, in Midnapore.

The 29th September 1860.—The following Gentlemen to be Assessors and Deputy Collectors under Act XXXII. of 1860, in the Districts mentioned, *viz.* :—

In Baraset.

Baboo Obhoy Churn Bose.

In the 24-Pergunnahs.

Baboo Shib Chunder Deb.
„ Broomonath Sein.
„ Gourdoss Bysack.
„ Soorjonauth Sircar.

The 2nd October 1860.—The following Superintendents of Salt Chowkeys are promoted, *viz.* :—

Mr. F. Crank, of Barripore, to the 1st Class.
„ W. H. Terraneau, of the Western Division, to the 2nd Class.
Mr. J. S. Rochfort, of Noacolly, to the 3rd Class.

The 3rd October 1860.—Moulavy Waheedoon Nubbee, Deputy Magistrate and Deputy Collector of Hooghly, is transferred to Nuddea, in which District he will exercise the full powers of a Magistrate.

Mr. F. H. Elphinstone, Deputy Magistrate and Deputy Collector of Jessore, is transferred to Midnapore, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807.

The following Gentlemen to be Assessors and Deputy Collectors under Act XXXII. of 1860 in Jessore :—

Moulavy Ali Ahmed.
Baboo Bholoojany Churn Mitter.
„ Umesh Chunder Ghose.
Moulavy Mahomed Kamel.

The 4th October 1860.—Mr. G. B. Hampton to be Collector of Stamps in Calcutta.

Baboo Poornoo Chunder Banerjee, Deputy Magistrate and Deputy Collector of Rungpore, is transferred to Pubna, in which District he will exercise the full powers of a Magistrate.

Mr. J. W. Furrell to be a Member of the Local Committee of Public Instruction at Sarun.

Baboo Radha Gobind Doss to be a Member of the Local Committee of Public Instruction at Tirhoot.

The 4th October 1860.—The following Moonsiffs are vested with the powers of a Deputy Collector under Section CL. Act X. of 1859, in the Districts opposite their names, *viz.* :—

Baboo Gopeenauth Bose, of Santipore ...	In Nuddea.
Moulavy Syed Ahmed, of Bhotwaree ...	„ Rungpore.
Baboo Pitumber Mookerjee, of Kishengunge ...	„ Rungpore.
Baboo Kalidoss Dutt, of Manickgunge ...	„ Dacca.
Moulavy Fuzzuluth Hossein, of Kishengunge ...	„ Purneah.
Baboo Muddoosoodun Ghose, of Mendhigunge ...	„ Backergunge.
Baboo Bissessur Sein, of Madareepore ...	„ Backergunge.
Baboo Hursahee Sing, of Barrh	„ Patna.
Baboo Govind Chunder Sandyal, of Sewan ...	„ Sarun.
Moulavy Feda Hossein, of Sasseeram ...	„ Shahabad.
Moulavy Golam Jelance, of Buxar ...	„ Shahabad.
Moulavy Abdool Luteef, of Aurungabad ...	„ Behar.
Moulavy Nurool Hossein, of Behar ...	„ Behar.
Moulavy Moohecooddeen, of Durbungah ...	„ Tirhoot.
Baboo Russick Loll Bose, of Govindpore ...	„ 24-Perghs.
Baboo Omachurn Mitter, of Noabad ...	„ Jessore.
Baboo Juddoonauth Mookerjee, of Satkhera ...	„ Baraset.
Baboo Thakoordoss Mookerjee, of Busseerhaut ...	„ Baraset.
Mr. J. Baptist, of Meherpore	
Moulavy Abdool Jubber, of Panghatta ...	
Baboo Ram Comul Roy Chowdry, of Dowlutgunge ...	
Mr. L. W. Hutchinson, of Hanskally ...	„ Nuddea.
Baboo Kisto Chunder Roy, of Sooksagur ...	
Moonshee Fakeer Ahmed, of Kaguzpookria or Bongong ...	
Baboo Bisto Chunder Bannerjee, of Dhurmpore ...	„ Jessore.
Baboo Mohendernarain Chuckerbutty, of Nattore ...	„ Rajshahye.

Moulavy Musheentoollah, of Bhowanigunge ...	In Rajshahye.
Baboo Koonjloll Bannerjee, of Jungypore ...	„ Moorshedabad.
Baboo Hurryhur Mookerjee, of Kandee ...	
Baboo Satcowrie Deb, of Serajgunge ...	„ Rajshahye.
Moulavy Uddilooddeen, of Comercolly ...	„ Jessore.
Moonshee Fukeeraloll, of Ramnuggur ...	„ Purneah.
Baboo Gournarain Mujmoodar, of Dundkhora ...	
Moulavy Enamul Huq, of Urrurea ...	
Shah Maonut Hossein, of Purneah ...	
Baboo Tarinee Churn Mookerjee, of Jenidah ...	„ Jessore.

The 5th October 1860.—The following Gentlemen appointed Assessors under Act XXXII. of 1860, to be also Deputy Collectors under that Act, *viz.* :—

Mr. W. Heysham ...	In the Suburbs of Calcutta.
Baboo Obhoy Churn Mullick.	
Mr. E. B. Baker ...	In Howrah.
Baboo Kalidoss Paulit ...	„ Hazareebaugh.
Baboo Umbica Churn Mookerjee ...	„ Maunbhoom.
Baboo Lalla Umritloll ...	„ Lohardugga.
Baboo Goonibheram Surmah Burroah ...	„ Gowalparrah.
Baboo Mohesh Chunder Surmah Burroah ...	„ Kamroop.
Baboo Hurrisunker Dutt ...	„ Bancoorah.
Mr. J. R. Angus ...	
Baboo Sridhur Hazra ...	
Baboo Joynarain Doss ...	„ Midnapore.
„ Roopnarain Doss ...	
Moulavy Deerasutoollah ...	

Leave of Absence.—*The 1st October* 1860.—The following Officers during the ensuing Dusserah Vacation, under Clause II, Section VII of the Uncovenanted Absentee Rules, *viz.* :—

Baboo Opender Chunder Nyarutton, Principal Sudder Ameen of Jessore.

Baboo Ramlochun Ghose, Principal Sudder Ameen of Nuddea.

Baboo Anund Chunder Bannerjee, Sudder Ameen and Sudder Moonsiff of Jessore.

The 3rd October 1860.—Syed Ullee Hyder, Sudder Ameen and Sudder Moonsiff of Bancoorah.

Mr. H. Nelson, Judge of Saruff, for one month, under Section XII. of the new revised Absentee Rules.

Lall Lokenauth Sahie, Sub-Assistant Commissioner at Lohardugga, for ten days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Mothoranauth Banerjee, Deputy Magistrate and Deputy Collector of Rajshahye, for a fortnight, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Notification.—*The 4th October* 1860.—Messrs. G. D. Wilkins and G. F. Cockburn, of the Civil Service, reported their departure from India on the 9th ultimo, on the Steam-ship *Columbian*.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4151.

Appointments.—*The 3rd October* 1860.—Assistant Supervisor J. Holt is transferred from the Suburban Roads to the Barrackpore Division.

The 4th October 1860.—Overseer T. O. Hunt is transferred from the Dinapore to the Nuddea Rivers' Division.

No. 4148.

Notification.—*The 5th October* 1860.—In accordance with the provisions of Section XXI. of Act XII. of 1858, it is hereby notified, for general information, that the Hon'ble the Lieutenant-Governor of Bengal has sanctioned the under-mentioned Estimates for the repair and improvement to be made during the year 1860-61 to the Local Roads in the Suburbs of Calcutta and the Station of Howrah, as defined by that Act:—

24-Pergunnahs.

1. Revised Estimate for the annual repair of the metalled Suburban Roads, amounting to Rupees ...	59,418
2. Estimate for the annual repair of the unmetalled Suburban Roads, amounting to Rupees ...	7,404
3. Estimate for repairing an old Bridge over the Drain at the junction of the Taleeparah and Peepulputty metalled Roads, in the Ballygunge Sub-Division, amounting to Rs.	87
4. Estimate for making additions to an old Bridge on the Chuckurbareah Musulmanparah Road, in the Ballygunge Sub-Division, amounting to Rupees ...	41
5. Estimate for metalling three Roads in the Ballygunge and Intally Divisions, amounting to Rupees...	1,858
6. Estimate for throwing a new arch over a Drain Bridge on the Sankareeparrah Road, in the Ballygunge Sub-Division, amounting to Rs.	32
7. Estimate for making additions to an old Bridge at the junction of Paul's Lane with the Sham Bazar Road, in the Burranagore Sub-Division, amounting to Rupees ...	570
8. Estimate for metalling the Bairrietollah Road, in the Burranagore Sub-Division, and widening the Moonsheegunge Road, in the Moocheekhollah Sub-Division, amounting to Rupees ...	1,276
Total, Rupees ...	70,686

Howrah.

9. Revised Estimate for the annual repair of the metalled Roads in the Station of Howrah, amounting to Rupees	6,183
10. Estimate for the annual repair of the unmetalled Roads in the Station of Howrah, amounting to Rupees ...	1,970
Total Rs. ...	8,153
Grand Total „ ...	78,839

C. B. Young, *Lieut.-Colonel,*
Secy. to the Govt of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2450A.

Camp Nynee Tal, the 17th September 1860.

Mr. F. M. Lind, Magistrate and Collector of Benares, reported his return to India on board the Steam-ship *Malta*, which Vessel reached the Sandheads on the 25th ultimo.

No. 2495A.

The 22nd September 1860.

In modification of Notification No. 2241A., dated 27th ultimo, Major E. Clerk, Deputy Commissioner of Jhansie, is granted the usual preparatory leave, to enable him to proceed to the Presidency, with the view of applying for Furlough on Medicial Certificate to Europe.

No. 1217.

The 24th September 1860.

Mr. W. B. Joyce, Deputy Collector and Deputy Magistrate of Muttra, is vested with the full powers of a Joint Magistrate and Deputy Collector.

No. 1236.

The 28th September 1860.

Erratum.—In Notification of this Department No. 2398A., dated the 11th instant, granting leave of absence to the Sudder Ameen of Jubbulpore, for "Section VII." read *Section* VIII.

REVENUE DEPARTMENT.

No. 26A.

Camp Nynee Tal, the 14th September 1860.

The following Officers are hereby appointed to be Special Assessors, under Section XXXI., Act XXXII. of 1860, *viz.* :—

Captain F. C. Tombs, Deputy Pay-master of the Benares Circle.

Major P. J. Edgell, Deputy Pay-master of the Cawnpore Circle.

Captain A. Elderton, Deputy Pay-master of the Meerut Circle.

No. 1256A.

The 18th September 1860.

Under Section XIX., Act XXXVI. of 1860, the Hon'ble the Lieutenant-Governor, North-Western Provinces, is pleased to appoint all Collectors of Land Revenue, and other Officers exercising the functions of a Collector of Land Revenue, in the Provinces and Districts under the authority of the Government of the North-Western Provinces, to be ex-officio "Collectors of Stamp Revenue," under the Act aforesaid, in their respective Districts.

It is further notified, that the general superintendence of the Stamp Revenue will, as heretofore, continue to be vested in the Sudder Board of Revenue, North-Western Provinces.

No. 1264A.

The 20th September 1860.

Mohib Allee, late Deputy Collector of Budaon, is appointed to act as Deputy Collector of Etah.

No. 1268A.

Lieutenant A. D. Vanrenen, Revenue Surveyor in Bundelcund, is granted privilege leave of absence for one month, from the date on which he may avail himself of the same.

FINANCIAL DEPARTMENT.

No. 1151A.

Camp Nynee Tal, the 20th September 1860.

The following letter from the Secretary to the Government of India, in the Financial Department, to the address of the Civil Auditor at Bombay, No. 7727, dated the 17th August 1860, is published for general information :—

SIR,—In reply to your letter No. 790, dated 28th ultimo, I am directed to state that the views expressed by you in respect to the grant of an instalment of privilege leave, after the first six months of an Officer's service under Government, appear to the Governor General in Council to be erroneous.

2. It is clear from the general bearing of the rules noted in the margin, which treats of cumulative leave for two or three months, that no privilege leave, not even for a day, can be granted until an Officer, either in the Covenanted or the Uncovenanted Civil Service, has earned it by being at his post for eleven months.

Financial Notification, dated 27th June 1857, No. 25.
Financial Resolution, dated 30th June 1856.
Financial Resolution of 29th August 1856.
Section XII. of the Covenanted Civil Absentee Rules, dated 8th June 1855.

3. When he has been at his post for eleven months, the Government may, if convenient, give him one month's leave, either at one time or by instalments, but there is nothing in the provisions of the rules quoted which seems to permit of any leave being granted, until eleven months' service has been completed.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

No. 332.

PUBLIC WORKS DEPARTMENT.

Railway Branch.

Allahabad, the 21st September 1860.

Notification.—Captain G. F. Pearson, 33rd Madras Native Infantry, is appointed to be Superintendent of Forests in the Jubbulpore Division.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

R. DE BOURBEL, *Captain*,
Offg. Under-Secy. to Govt., N. W. P.,
P. W. D., Railway Branch.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59 will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

Notification.

OFFICERS in charge of Treasuries are requested to observe that this Office Circular, No. 1036, dated 27th April 1860, refers to payments made on account of postal fixed Establishments and Contingencies, and not to *refunds of Deposits*, which are not subject to audit, and should be disbursed under the precautions prescribed in Circular No. 1024, dated 28th February 1860.

W. WATERFIELD,
Offg. Accti. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Accti., Govt. of Bengal,
The 28th September 1860.

Notice.

WITH reference to the following Extract from the Orders of Government, No. 134, dated 27th April 1837, and the new Form of Bill prescribed by the Civil Auditor, the Sub-Treasurer notifies that *all* items of Subscriptions to the Uncovenanted Service Family Pension Fund, entered in the said Bills, will be deducted as therein directed, in accordance with these Orders.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 22nd September 1860.

Extract of a letter No. 134, *dated 27th April* 1837, *from Government, to the Committee of the Uncovenanted Service Family Pension Fund.*

PARA. 2.—In reply I am directed to state that the Right Hon'ble the Governor General of India in Council cannot impose on the Officers of Audit and Account the obligation to follow persons who may be employed as Assistants in Offices through the career of their employments. All that His Lordship can direct will be, that whenever in any Abstract a specific sum may be entered as deducted on account of Subscription, the sum so deducted shall be carried to a separate Head of Account. The onus of having the deductions inserted in the Abstracts must be on the parties interested.

I am, &c.,

(Signed) H. T. PRINSEP,
Secretary to Government.

Ecclesiastical.

The Reverend Thomas York Mitchinson, of St. John's College, Cambridge, B. A., Assistant Chaplain, has been appointed by the Lord Bishop a Surrogate in this Archdeaconry, for granting Episcopal Licences of Marriage.

W. H. Abbott, *Jr.*,
Offg. Registrar and Secretary.

Calcutta,
The 5th October 1860.

Notice.

Hindoo Holidays in October 1860.

The General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs. All Acceptances which may fall due between Friday the 19th and Tuesday the 30th October 1860, both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. Harvey,
Sub-Treasurer.

General Treasury,
The 24th Sept. 1860.

Public Works Department.

1. Sealed Tenders will be received by the undersigned, at the Civil Architect's Office, Calcutta, up to Friday, the 12th of October next, for the supply of about 11,275 Cubic feet of Chunar Stone, in about 600 blocks, varying in dimensions from 1 to 7 feet in length, 1 to 6 feet in breadth, and 1 to 3 feet in depth.

2. The Stone to be sound hard stone, free from shakes or flaws of any description, and to be hammer squared in blocks of the required dimensions. The whole to be delivered at the Calcutta Mint before the 1st day of March 1861.

3. Tenders to specify the rate per Cubic foot delivered at the Mint Ghât, Calcutta.

4. Tenders to be under cover, and superscribed, "Tender for Chunar Stone."

Specification and List, giving the various dimensions of the Stone, will be furnished to the party or parties whose Tender may be accepted.

5. Each Tender to be accompanied by a deposit of 500 Rupees, to be returned in the event of its not being accepted, or forfeited if the tender is withdrawn.

6. The party or parties whose tender may be accepted will be required to deposit a further sum of 2,000 Rupees, and to enter into a Bond for the due fulfilment of the Contract.

L. F. Byrne, *C. E.*,
In charge of Civil Architect's Office.

NOTICE.

The undermentioned Packages are lying on the Custom House Wharf, which, if not claimed and cleared on or before the 15th November 1860, will, under Section XIII. of Act XVI. of 1837, be sold for realization of Duty, Wharfage, and other Charges that may be due thereon:—

Date of Landing.	Mark or Address of Packages.	Ships.
1860, April 19th ...	46 Crates, Merchandize C in diamond ...	Evangeline.
Ditto 20th ...	4 Casks ditto ...	Ditto
May 6th ...	20 Casks ditto, B ...	Maria Somes.
Ditto 12th ...	1 Cask ditto, I C F ...	Geologist.
Ditto „ ...	2 Bales ditto, B and S ...	Ditto
Ditto „ ...	2 Bales ditto, T C ...	Ditto.
Ditto „ ...	15 Cases ditto, W in diamond K ...	City of Pekin.
Ditto 19th ...	90 Cases ditto, Mess, H L I, H B ...	Reunion.
Ditto 26th ...	40 Cases ditto, C in diamond, M ...	Patriot Queen.
Ditto 29th ..	1 Case ditto, F. Lushington ...	Steamer Simla.
June 2nd ...	11 Cases ditto, Officer 65th Regt. B. N. I. ...	Vallee de Luz.
Ditto 4th ...	1 Case ditto, no mark ...	City of Pekin.
Ditto 6th ...	4 Quarter Casks ditto, 60 in diamond ...	City of Glasgow.
Ditto „ ...	11 Cases ditto, 60 in diamond ...	Ditto.
Ditto 7th ...	4 Cases ditto, no mark ...	Tudor.
Ditto 8th ...	1 Case ditto, Huber and Co. ...	Vallee de Luz.
Unknown ...	1 Case ditto, T. J. Biddle, Esq., H. M. 8th Regt. ...	Name unknown.
June 11th ...	11 Cases ditto, the Officer 65th Regt. B. N. I. ...	Ditto.

Calcutta; Custom House,
The 5th October 1860.

F. J. Cockburn,
Collector of Customs.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindarry Right of Government to the several Khas Mehals situated in the District of Shahabad, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate on Monday, the 8th October 1860, corresponding with the 9th Assin Sânee 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
1	26	Burrabuttra, Pergunnah Arrah ...	82 0 0 0	165 0 0
9	316	Kotewah, Pergunnah Baragawa ...	1440 7 2 0	3063 2 4
10	456	Gondaur, Pergunnah Behcea ...	189 4 9 9	155 0 0
16	1046	Uktearpoor, Pergunnah Chynepoor ...	160 11 8 0	56 12 7
20	3375	Autee Inglis of Mohur Sing, including Lime land, Pergunnah Ditto ...	127 16 3 10	76 4 0
21	3376	Ditto of Shamloll, Pergunnah Ditto ...	25 13 4 0	9 0 0
22	3377	Ditto of Omrow Sing, Pergunnah Ditto ...	30 11 12 0	7 12 0
23	3378	Ditto of Deepchund, Pergunnah Ditto ...	30 16 0 0	7 13 9
24	3379	Ditto of Kishna Ram, Pergunnah Ditto ...	30 5 4 0	7 10 3
25	3380	Ditto of Pahulwan Sing, Pergunnah Ditto ...	34 6 5 0	9 6 0
27	3381	Ditto of Buldeo Sing, Pergunnah Ditto ...	29 9 12 0	7 7 0
28	3382	Ditto of Mherban Sing, Pergunnah Ditto ...	30 2 11 0	7 10 0
29	3383	Ditto of Seetul Sing, Pergunnah Ditto ...	30 12 11 0	8 12 0
37	3293	Panyl Inglis of Soomrunloll Havildar, including Lime lands, Pergunnah Ditto ...	37 9 13 0	13 5 3
38	3294	Ditto of Soogreewun Tewary, Pergunnah Ditto ...	39 5 0 15	15 12 0
49	3499	Jungle Chhaira on the boundaries of Roopanundpoor and Sahodurpoor, Pergunnah Ditto ...	50 4 8 0	45 0 0
57	1331	Deoraur, Pergunnah Ditto ...	542 6 1 0	380 14 7
58	1372	Rampoor, Pergunnah Ditto ...	174 1 18 0	106 14 8
59	3280	Rumkurpoor Inglis of Rajroop Sing, Pergunnah Ditto ...	32 9 11 0	19 0 0
60	3282	Ditto of Purshun Sing, Pergunnah Ditto ...	25 16 12 0	12 0 0
61	3285	Ditto of Nowaz Sing, Pergunnah Ditto ...	25 3 18 0	14 0 0
62	3286	Rumkutpoo Inglis of Lime lands, Pergunnah Ditto ...	9 8 0 0	5 0 0
66	1447	Salempoor, Pergunnah Ditto ...	315 12 10 5	288 10 3
72	3308	Kookoora Inglis in Panail of Lime lands, Pergunnah Ditto ...	10 6 5 0	8 0 0
75	3336	Arazee Inglis Soneburra of Shawa Sing, Pergunnah Ditto ...	25 4 16 0	6 5

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
85	3289	Arazee Inglis Goura in Sujwa, Pergunnah Chynepoor ...	89 17 10 0	45 0 0
90	3500	Nisf Mouzah Belharee in Talooka Toorwa, Pergunnah Ditto ...	185 12 19 0	131 0 0
92	1673	Manohurpoor, Pergunnah Ditto ...	50 4 4 0	20 2 0
94	1042	Hurrukpoor Chundes, Pergunnah Ditto ...	1629 2 12 5	1160 10 0
95	3373, 3374& 3390	Ditto twelve plots of Inglis, Pergunnah Ditto	365 19 16 15	254 8 3
100	1824	Inglis Jeysree of Dursun Sing, Pergunnah Dunnear ...	44 7 9 0	28 0 0
101	3368	Ditto of Lime lands, Pergunnah Ditto ...	88 15 9 0	63 0 0
103	2793	Ditto Chandee of Nain Sing, Pergunnah Ditto ...	26 8 0 0	20 0 0
107	2806	Ditto of Khem Tewaree, Pergunnah Ditto ...	26 3 2 0	29 0 0
109	2811	Ditto of Juggut Sing, Pergunnah Ditto ...	3 0 0 0	3 0 0
110	3323	Ditto of Emaruth, Pergunnah Ditto ...	14 6 5 0	10 15 0
112	1988	Thaikahee lands, Pergunnah Denarah ...	11 10 0 0	14 11 0
117	2065	Saryedar, Pergunnah Rhotas ...	780 4 0 15	233 0 0
130	3239	Pursunpoor Basawunpoor, Pergunnah Sasseeram ...	194 2 0 0	96 7 6
132	2335	Jhirkoomea, Pergunnah Ditto ...	21 2 4 10	12 0 0
140	3398	Inglis Jubra in Mouzah Pabarree, Pergunnah Ditto, consisting of six plots ...	16 0 14 0	14 1 6
143	1446	Russoolpoor Chundwaleea, Pergunnah Ditto...	360 14 9 0	105 6 0
147	2611	Khairha, Pergunnah Ditto, exclusive of Ramchurn Subadar's Jagheer ...	390 5 5 0	265 0 5

A. A. Swinton,
Collector.

Shahabad Collectorate,
The 7th September 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindarry Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, contained in their Under-Secretary's Letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate on Wednesday, the 10th October 1860, corresponding with the 26th Assin 1268 Umlee, at 11 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold to the highest bidders *above* the upset price.

2*nd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount to be paid down at once. When the amount of purchase money exceeds Rupees 100, a deposit at Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale.

3*rd.*—The Sale to be subject to existing Leases and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th.*—The Annual Embankment charges of those Mehals, which are assessed with such charges, will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The Executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th*.—The amount recorded in the subjoined description of the Mehals, under the heading of sudder jumma, represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
	191	KEDARKOOND ESTATE.				
1	„	Belar 8 annas Share, Pergunnah Kedarkoond ...	B. C. B. 598 5 4	509 12 1½	1350 1 8½	
2	„	Ditto 8 annas Ditto Ditto ...	517 4 8	513 12 4½	1355 8 10½	
3	„	Khamra, Pergunnah Ditto ...	901 1 12	601 10 3¼	1582 6 0½	
6	„	Dhanga, Pergunnah Ditto ...	962 19 8	841 4 4	2250 14 3	
7	„	Kismut Dooan, Pergunnah Ditto .	91 4 4	70 7 4¾	141 14 4½	
8	„	Beloon, Pergunnah Ditto ...	722 15 4	550 1 5¾	1428 8 0	
9	„	Chuck Kullean, *alias* Hurrehurpoor, Pergunnah Ditto ...	492 15 12	175 15 7	445 13 4½	
10	„	Poornogram, Pergunnah Ditto ...	273 18 12	185 6 5¾	494 5 3½	
11	„	Chuck Soolpan, Pergunnah Ditto .	223 3 8	204 12 10¾	548 3 3½	
12	„	Madhpoor, Pergunnah Ditto ...	466 12 8	298 13 0¾	796 1 3½	
13	„	Bamoonbar, Pergunnah Ditto ...	480 9 12	356 6 10¾	946 15 0½	
14	„	Kistopria, Pergunnah Ditto ...	259 17 0	241 2 11½	642 9 10½	
15	„	Rubeepoor, Pergunnah Ditto ...	63 12 4	53 4 7¼	139 1 4	
16	„	Bajpoor, Pergunnah Ditto ...	119 0 0	106 5 11½	284 1 2½	
17	„	Islampoor, Pergunnah Ditto ...	423 14 8	342 6 5½	908 15 11	
18	„	Neelpoor, Pergunnah Ditto ...	263 15 12	253 11 10¾	595 6 10½	
19	„	Bramunsasum, Pergunnah Ditto...	3184 1 8	2737 8 5	7263 0 3	
20	„	Ghoseckheera, Pergunnah Ditto ...	582 16 4	366 12 1½	971 1 6	
21	„	Hantmoleda, Pergunnah Ditto ...	246 3 8	151 4 11	402 4 11½	
22	„	Panohgarea, Pergunnah Ditto ...	195 16 12	227 9 1½	608 5 3	
23	„	Kaleekadeehee, Pergunnah Ditto .	374 2 8	384 2 7½	1033 10 9	
24	„	Kaloea Akoob, Pergunnah Ditto...	373 17 0	402 6 3	1072 3 8½	
25	„	Rutunpoor, Pergunnah Ditto ...	109 13 0	117 13 4½	312 5 7½	
26	„	Chuck Pulanea, Pergunnah Ditto .	339 1 14	290 11 9½	776 1 4½	
27	„	Beersingpoor, Pergunnah Ditto ...	570 1 0	361 2 5	957 2 11	
28	„	Chuck Rampoora, Pergunnah Ditto	390 0 0	320 15 10¾	864 8 11	
29	„	Nuranceagarea, Pergunnah Ditto .	112 19 4	99 2 11½	269 3 8½	
30	„	Dooan, Pergunnah Ditto ...	1406 5 6	1135 8 3½	2987 11 3½	
31	„	Damoodurpoor, Pergunnah Ditto...	493 13 11	485 2 9½	1285 1 7	
32	„	Beersapoor, Pergunnah Ditto ...	737 13 4	974 13 5½	2596 11 8	
33	„	Bar Fulaspoor, Pergunnah Ditto...	129 11 0	84 11 10¾	228 4 9½	
34	„	Chuck Amud, Pergunnah Ditto ...	294 6 0	260 0 11½	693 0 8	
35	„	Baroonea, Pergunnah Ditto ...	617 13 10	652 10 7	1703 10 4	
36	„	Sreedhurpoor, Pergunnah Ditto ...	184 0 8	201 1 3¾	538 15 6½	
37	„	Autla, Pergunnah Ditto ...	1261 0 8	1014 6 2½	2642 4 7½	
38	„	Kaloan Bindabee, Pergunnah Ditto	357 3 4	343 4 5¾	892 1 6½	
39	„	Gogram, Pergunnah Ditto ...	1118 5 6	724 11 8½	1920 13 7½	
40	„	Ambadeeghee, Pergunnah Ditto ...	488 11 12	379 1 3	1020 4 0½	
41	„	Bhagepoor, Pergunnah Ditto ...	87 1 0	69 15 8¾	172 7 2	
42	„	Earpoor, Pergunnah Ditto ...	187 19 6	190 7 1¾	510 12 0½	
43	„	Koolgarea, Pergunnah Ditto ...	830 11 10	859 15 9	2290 1 10½	
44	„	Chuck Bassadeb, Pergunnah Ditto .	109 19 8	100 5 5¼	263 15 0½	
45	„	Ujmutpoor, Pergunnah Ditto ...	366 17 0	157 5 6¾	421 15 4½	
46	„	Pushung, Pergunnah Ditto ...	995 2 12	911 2 8½	2353 11 2	
47	„	Gholooe, Pergunnah Ditto ...	230 11 4	229 2 9¼	599 10 9	
48	„	Kristopoor, Pergunnah Ditto ...	264 7 0	194 4 9¾	514 2 8	
49	„	Mohespoor, Pergunnah Ditto ...	128 9 12	77 10 1	207 1 7	
50	„	Joonea, Pergunnah Ditto ...	106 11 0	132 11 5¾	356 2 5½	

The farming lease of these Mehals will expire in 1864-65=1271 U. The rent paid on such lease is the amount shewn in Column 5.

F. R. COCKERELL,

Offg. Collector.

MIDNAPORE COLLECTORATE,
The 15th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Meha situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ...	15 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September will continue to be displayed at the lower elevation of sixty-seven feet, until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 29th September to 2nd October 1860.

Names of Places, &c.	Least Depth of Water.		Remarks.
	Ft.	In.	
Above its Entrance in Ganges ...	19	0	
On the Entrance Bar...	5	0	
From thence to Jungypore, 13½ Miles ...	8	6	
From Jungypore to Berhampore, 46 Miles...	15	0	
From Berhampore to Cutwa, 50 Miles ...	17	0	Least depth in Jellinghee ... ft. 7 in. 3; Least depth in Matabanguh ... 15 0
And from Cutwa to Nuddea, 46 Miles ...	18	6	

Height of water on Gauge at Berhampore on the 1st October 1860, plus 17 feet 9 inches.

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

The 5th October 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William Richard Robertson, of Lall Bazar, in Calcutta, an Assistant in the Board of Revenue, an Insolvent.

On Monday, the 24th day of September last, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 24th day of November, next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Henry Mendes, late of No. 210, Bow Bazar in Calcutta, formerly carrying on business as a Hotel-keeper at Bow Bazar and Cossitollah in Calcutta, and also formerly Proprietor of the Equestrian Circus at the Maidan, near the Octerlony Monument, an Insolvent.

On Friday, the 28th day of September last, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 1st day of December next, and that the said Insolvent do then attend to be examined by the said Court.

Shircore, *Attorney.*

Chief Clerk's Office, the 2nd October 1860.

In the matter of Callachund Chunder, of Jorasanko, in Calcutta, lately carrying on business as a Merchant, in co-partnership with Sreenauth Sein, of Cotton Street, in Calcutta, under the name or style of Sreenauth Sein and Callachund Chunder, and as Banian to Messrs. Colvin, Ainslie, and Cowie, of Calcutta, Merchants and Agents, in co-partnership with Gooroochurn Sein, an Insolvent.

On Friday, the 28th day of September last, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 6th day of October instant, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 6th day of October instant, and that the said Insolvent do then attend to be examined by the said Court.

Swinhoe and Law, *Attorneys.*

Chief Clerk's Office, the 3rd October 1860.

In the several matters of Kulleemuddeen Khansamah, Edward Henry Townrow Bull, Dhone Bibee, Isserchunder Bose, and Nilcomul Mitter, Callachund Chunder, Alexander McGilvray, John William Duff, Sumboochunder Chuckerbutty, William Thomas Hinder, Charles William Saliz, and Edward Daniel Latapie, Earnest Melchior, Francis Frederick Wills, John Newson, Edward Davey Fabian, George May, John Hutcheson Fergusson and another, Insolvents.

On Thursday, the 4th day of October instant, it was ordered that Tuesday, the 9th day of October instant, be appointed as the next Insolvent Court day instead of Saturday, the 6th day of October instant, and that the several orders made in the above matters respectively appointing Saturday, the 6th day of October instant, for the hearing of such several matters be amended by striking out the words "Saturday, the 6th," and inserting in lieu thereof the words "Tuesday, the 9th," wherever the same occur in such orders respectively.

Chief Clerk's Office, the 5th October 1860.

Bengal Printing Company, "Limited."

Notice is hereby given, that the Fourth Call of Rupees (25) twenty-five per share, in this Company, is to be paid into the Agra and United Service Bank, "Limited," on or before Thursday, the 1st November 1860.

By Order of the Directors,

A. G. Roussac,
Secretary.

9, Hastings' Street,
The 1st Oct. 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 3rd Oct. 1860.

LIABILITIES.					ASSETS.				
Proprietors' Capital	...	...	1,07,00,000	0 0	Government Securities	...	...	11,39,077	0 0
Reserve Fund ...	...	...	2,05,001	1 9	Dues from Government	...	...	1,17,264	6 4
Current Accounts	...	...	1,65,33,361	10 9	Cash ...	...	...	2,84,75,693	13 3
Cash Credits Undrawn	...	...	3,62,717	1 10	Loans on Deposit of Securities	...	...	85,23,400	0 0
Other Claims ...	...	...	2,00,061	1 9	Discount Loans on ditto	...	...	41,99,450	0 0
Bank Notes ...	...	...	1,60,74,756	0 0	Accounts of Credit on ditto	...	...	4,65,500	0 0
Post Bills ...	...	...	3,19,939	9 7	Government Bills discounted	...	...	4,71,956	14 9
Profit and Loss (*Rebate Account*)		...	19,885	5 3	Mint Certificates ditto	...	...	60,842	5 4
					Mercantile Bills ditto	...	...	7,52,170	7 3
					Dead Stock ...	...	...	1,81,203	1 0
					Stamp Duties ...	...	...	2,550	3 0
					Interest accrued	...	...	618	12 0
Co.'s Rs.			4,44,15,726	14 11			Co.'s Rs.	4,44,15,726	14 11

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

D. WOODS,
Offg. Accountant.

Advertisement.

STOLEN from the Office of the Executive Engineer, 8th Division Grand Trunk Road, the undermentioned Government Promissory Notes, payment of which, and of Interest thereupon, has been stopped at the Loan Office:—

No. 17604, of 1st February 1843, for Company's Rupees 500, of the 4 per Cent. Loan of 1842-43, belonging to Sub-Overseer Kurreemoodeen, made payable to the Chief Engineer, Punjab. Interest due from the Bareilly Treasury.

Nos. 1728, 18510, dated 30th June 1854, for Company's Rupees 500, of the 4 per Cent. Loan of 1854-55, belonging to Sub-Overseer Purshadee Lall. Interest payable from the Ferozepore Treasury.

C. E. CHAPMAN,
Offg. Acct., Punjab.

PUNJAB ACCT.'s OFFICE,
The 22nd September 1860.

Lost,

RIGHT Halves of Bank of Bengal Notes, No. 03611, for Rupees 25; No. 32150, for Rupees 25, and No. 02588, for Rupees 10, the payment of which has been stopped at the Bank.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II. AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost, Stolen, or Destroyed.

THE Government Promissory Note, No. 5615 of 73030, the five per Cent. Loan of 1856-57, dated the 28th February 1857, for Company's Rupees (1,000,) standing in the name of Sodashib Biswas, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in my favor.

DEEGAMBORY DOSSEE,
Widow of Sodashib Biswas,
Chatla.

Lost or Stolen,

HALF of a Bank of Bengal Note, No. 21661F., for Rupees 100. Payment stopped at the Bank.

Missing,

RIGHT HAND Half of a Bank of Bengal Note, No. 36684A, and Left Hand Half of a Bank of Bengal Note, No. 30326A, of 10 Rupees each, despatched by Dâk from Chinsurah.

Reward of Rupees 200.

LOST, on the 24th September last, a Government 5 per Cent Promissory Note, No. 4281 of 1854-55, for Company's Rupees 5,000, near Pooteah, Zillah Rajshahye.

Apply to Baboo Bholonauth Chowdry, of Bhobanipore.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 4404.

Official Memorandum.

The 18th September 1860.—Under Orders of the Government of India, this Office Memorandum No. 3879, dated 31st ultimo, and the Notice appended to it, are hereby withdrawn.

No. 2661.

The 19th September 1860.—As very many letters on ordinary Post Office matters are addressed by the Public to the Post Master General instead of the Post Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post Master be addressed on all matters of his Office, except when any party may wish to prefer a complaint to higher authority.

No. 1449.

The 24th September 1860.—The Overland Mail, per Steamer *Colombo*, will be closed on Monday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.	*Vid* Southampton.
Postage.	Under ½ ounce	Rs. 0 6 0	Rs. 0 4 0
	„ ½ „	„ 0 8 0	
	„ ¾ „	„ 0 14 0	„ 0 8 0
	„ 1 „	„ 1 0 0	
	„ 2 „	„ 2 0 0	„ 1 0 0

No. 2877.

The 2nd October 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Colombo* proceeding to Sea, on the evening of the 9th instant, without anchoring at Kedgeree.

No. 1555.

The 3rd October 1860.—Notice is hereby given, that the Mails for Port Blair and Singapore, for transmission per Ship *Sesostris*, will be closed at this Office on Wednesday, the 10th instant, at 6 P. M.

No. 1598.

The 5th October 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 27th instant, will be closed at this Office at 5 P. M. on Thursday, the 18th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 18th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under ½	Ounce	Rs.	0 6 0
„ ½	„	„	0 8 0
„ ¾	„	„	0 14 0
„ 1	„	„	1 0 0

No. 1599.

The 5th October 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Friday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1600.

The 5th October 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office on Wednesday, the 17th instant, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

NAMES OF VESSELS.	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer *Colombo* ...	P. & O. S. N. Co. ...	9th October 1860	Suez ...	Madras, Ceylon & Aden.	
„ *Fiery Cross* ...	Jardine, Skinner, & Co. ...	18th „ „	Hong-Kong...	Penang & Singapore.	

The 5th October 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

The Calcutta Gazette.

WEDNESDAY, OCTOBER 10, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next:—

A Bill to provide for a Government Paper Currency.

Preamble.

WHEREAS it is expedient to provide for the issue by the Government of India of Promissory Notes payable to bearer on demand, and to regulate the mode of issuing and securing payment of the same: It is enacted as follows:—

Laws repealed.

I. Section XXXI of Act VI of 1839 *(relating to the Bank of Bengal)*, Section XXXI of Act III of 1840 *(relating to the Bank of Bombay)*, and Section XXXIII of Act IX of 1843 *(relating to the Bank of Madras)*, shall be repealed from and after the day of

No body corporate or person to issue Notes, &c., payable to bearer on demand.

II. After the passing of this Act, no body corporate, person or persons whatsoever, in the British Territories in India, (except the Banks of Bengal, Madras, and Bombay, up to the day of and except as hereinafter provided,) shall draw, accept, make, or issue any Bill of Exchange or Promissory Note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the Bills or Notes payable to bearer on demand of any such body corporate, or of any such person or persons. Provided that Cheques or Drafts payable to bearer on demand or otherwise may be drawn on Bankers, Shroffs, or Agents by the customers or constituents of such Bankers, Shroffs, or Agents, in respect of deposits of money in the hands of such Bankers, Shroffs, or Agents, and held by them at the credit and disposal of the persons drawing such Cheques or Drafts.

Exception in favor of Cheques.

Department of Issue to be established.

III. There shall be established by the Governor General in Council a new department of the Public Service, to be called the Department of Issue, and from and after the day of there may be issued from the said Department, as hereinafter provided, Promissory Notes of the Government of India payable to bearer on demand, for the sums of 5, 10, 20, 50, 100, 500, and 1,000 Rupees, or for such other amounts as the Governor General of India in Council, with the sanction of the Secretary of State for India, shall direct.

Head Commissioner and Commissioners to be appointed.

IV. The Governor General in Council, on or before the day of , shall appoint some person, to be called the Head Commissioner of the Department of Issue, and two other persons, who shall be called respectively the Commissioners of the Department of Issue at Madras and Bombay, and such Officers may be suspended for incapacity, negligence, or misconduct by the Governor General in Council, but shall be removable only by the Secretary of State for India. The Offices so created shall be maintained and continued, and such salaries shall be assigned to them repectively as to the Governor General in Council shall seem proper.

Circles of Issue to be defined.

V. The Governor General in Council shall, before the day of , by order to be published in the Gazettes of Calcutta, Madras, and Bombay, divide the British Territories in India into Districts, to be called "Circles of Issue," three of which Circles shall include the Towns of Calcutta, Madras, and Bombay, and in each Circle shall appoint some city or town to be the place of Issue of Notes, as hereinafter provided.

Deputy Commissioners to be appointed.

VI. For each Circle of Issue other than those which include the Towns of Calcutta, Madras, and Bombay, there shall be appointed by the Governor General in Council a person to be called the Deputy Commissioner of Issue.

Commissioners to be subordinate to Head Commissioner; Deputy Commissioners to Commissioner.

VII. For the purposes of this Act, the Commissioners at Madras and Bombay shall be subordinate to the Head Commissioner; the Deputy Commissioners in the Presidency of Fort William in Bengal shall be subordinate to the Head Commissioner; and the Deputy Commissioners in the Presidencies of Fort Saint George and Bombay shall be subordinate to the Commissioners of Madras and Bombay respectively.

Notes to be prepared by Head Commissioner and distributed by him.

VIII. The Head Commissioner of Issue for the time being shall make and prepare, on paper to be specially manufactured for the purpose, Promissory Notes of the Government of India payable to bearer on demand for the sums hereinbefore provided, and shall supply to the Commissioners at Madras and Bombay, and to the several Deputy Commissioners, such Notes as they shall require for the purposes of this Act, and all such Notes shall bear upon them the name of the city or town from which they are severally issued, and shall be payable only at the office of such city or town of issue and at the Presidency Town of the Presidency within which such city or town is situated.

Where payable.

When such Notes may be issued.

IX. The Head Commissioner, the Commissioners, and the Deputy Commissioners shall, in their respective "Circles of Issue," on the demand of any person, issue from the Office of Issue of their respective Circles, such Promissory Notes, on the terms following:—

First, in exchange for the amount thereof in silver coin of full weight of the Government of India; or, *secondly*, in exchange for the amount thereof in standard silver bullion or foreign silver coin computed according to such standard at the rate of per ounce; provided always that the said Head Commissioner, Commissioners, and Deputy Commissioners shall, in all cases, be entitled to require such silver bullion and foreign coin to be melted and assayed at the expense of the person tendering the same, and provided also that in all places where there is no Mint of the Government of India, it shall be optional for any such Head Commissioner, Commissioner, or Deputy Commissioner, to issue Notes in exchange for silver or foreign coin under this Section; or, *thirdly*, in exchange for other Notes of the Government of India payable to bearer on demand of other amounts issued within the same Circle.

Proviso.

Proportion of reserve of bullion, &c., to be fixed.

X. The Governor General in Council shall determine from time to time the amount to be retained and secured in silver bullion and coin as a reserve to pay the said Promissory Notes, provided always that such reserve shall in no case be less than one-third of the amount expressed in the Notes in circulation.

Reserve to be retained; residue to be invested in Government Securities

XI. It shall be the duty of the Head Commissioner in respect of the Presidency of Fort William in Bengal, and of the Commissioners at Madras and Bombay in respect of the Presidencies of Fort Saint George and Bombay respectively, to retain and secure at all times such amount in silver bullion and coin as shall be determined by the Governor General in Council as aforesaid, such reserve to be conveniently distributed among the several Offices of Issue of their respective Presidencies. They shall also provide for the immediate coinage of the Silver bullion and foreign Silver coinage received in exchange for such Notes, and they shall invest in Government Securities the residue of the amount of the said Notes in circulation over and above the sum represented by the said coin and bullion which from time to time they are required to retain as a reserve; and the said coin, bullion, and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said Notes; and the said Notes shall be deemed to have been issued on the security of the coin, bullion, and securities so appropriated and set apart.

In what names the Government Securities to stand.

XII. The Government Securities purchased under this Act in the Presidency of Fort William in Bengal shall stand in the name of the Head Commissioner and the Master of the Mint at Calcutta, the Government Securities purchased under this Act in the Presidency of Fort Saint George shall stand in the name of the Commissioner at Madras and the Master of the Mint at Madras; and the Government Securities purchased under this Act in the Presidency of Bombay shall stand in the name of the Commissioner at Bombay and the Master of the Mint at Bombay.

Rules to be framed for keeping and auditing the Accounts.

XIII. The Head Commissioner from time to time shall frame Rules to be approved by the Governor General in Council, for keeping the accounts of the said Department of Issue, and for the auditing of such accounts, and for otherwise regulating the business of the Department; provided always that such Rules shall be in no wise inconsistent with the provisions of this Act.

Abstract of accounts to be published.

XIV. An abstract of the accounts of the Department, showing the whole amount of Notes in circulation, the amount of coin and bullion reserved, and the amount of the Government Securities held by the said Department, shall be made up monthly in Calcutta, and published as soon as may be in the Gazettes of Calcutta, Madras, and Bombay.

Securities to be disposed of in order to keep up reserve of bullion and coin from time to time.

XV. It shall be lawful for the Head Commissioner in respect of the Presidency of Fort William in Bengal, and of the Commissioners at Madras and Bombay in respect of the Presidencies of Madras and Bombay respectively, and they are hereby required at any time, if it shall be necessary for the purpose of retaining and keeping up such reserve of coin and bullion as hereinbefore provided, to sell and dispose of Government Securities standing in their names respectively, and in the names of the Masters of the Mint as aforesaid; and for the purpose of effecting such sales, the said Masters of the Mint respectively shall, on a request in writing from the said Head Commissioner or Commissioners, in their respective Presidencies, at all times sign and endorse such Government Securities as shall stand in their names respectively.

XVI. The interest accruing due on the Government Securities purchased and held under this Act shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor General in Council; and the amount of such interest shall, from time to time, as it becomes due, be paid by the Accountants General in the several Presidencies of India, into the revenues of the Government of India, under the head of "Profits of Note Circulation."

Interest of Securities to be paid to the credit of Government.

XVII. Within any of the "Circles of Issue," as hereinbefore provided, a tender of a Note or Notes issued under this Act from the Office of Issue of such "Circle of Issue," shall be a legal tender to the amount expressed in such Note or Notes, and shall be taken to be valid as a tender to such amount in payment of any revenue or other claim due to the Government of India, and in payment of any sum due by the Government of India, or by any body corporate, or by any person or persons in the British Territories in India, on all occasions whatsoever on which any tender of money can be legally made. Provided that no such Note or Notes shall be deemed to be a legal tender of payment by the Government of India at any Office of Issue.

Notes where legal tender.

XVIII. The name of the Head Commissioner, of either of the Commissioners, of any Deputy Commissioner, or of any other person authorized by the said Head Commissioner, or by either of the said Commisioners, to sign Notes issued under this Act, shall or may be impressed or affixed by machinery provided for that purpose by the Government of India, and such printed names shall be taken to be good and valid signatures to all intents and purposes, as if such Notes had been subscribed in the proper handwriting of any one of the persons aforesaid whose signatures the said printing purports to represent.

Name of Head Commissioner, &c., may be impressed with machinery.

XIX. All Notes issued under this Act shall be deemed and taken to be Promissory Notes of the Government of India, and may and shall be described as Promissory Notes of the Government of India in all indictments, and in criminal and civil proceedings any law or usage to the contrary notwithstanding.

Notes may be described as Promissory Notes.

XX. If any body corporate or person, after the passing of this Act, shall, contrary to the provisions of this Act, draw, accept, make, or issue any Bill of Exchange, Promissory Note, or Engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the Bills or Notes or Engagements for the payment of money payable to bearer on demand of any such body corporate or person, such body corporate or person shall be liable to a penalty of the amount of every such Bill of Exchange, Promissory Note for Engagement or the payment of money, to be recovered on the prosecution of the Head Commissioner, Commissioner, or Deputy Commissioner, as the case may be, of the "Circle of Issue" in which such Bill of Exchange, Promissory Note, or Engagement for the payment of money is issued, before any Police Magistrate or Magistrate within such "Circle of Issue," and in case of conviction and default of payment of such penalty, the Police Magistrate or Magistrate who shall try the case shall issue his warrant to levy the amount thereof, together with the reasonable costs of the prosecution, by distress and sale of the goods and chattels of the body corporate or person so convicted.

Penalty for issuing such Notes contrary to provisions of this Act.

XXI. If any person shall, without the authority of the Government of India to be proved by the party accused, make or use, or shall, without lawful excuse to be proved by the party accused, knowingly have in his custody or possession any frame, mould, or instrument for the making of paper, with the words "Government of India" visible in the substance of the paper, or for the making of paper with curved or waving bar lines, or with the laying wire lines thereof in a waving or a curved shape, or with any number, sum, or amount, expressed in a word or words in roman letters visible in the substance of the paper, or if any person shall, without such authority, to be proved as aforesaid, manufacture, use, sell, expose to sale, utter, or dispose of, or shall, without lawful excuse to be proved as aforesaid, knowingly have in his custody or possession any paper whatsoever with the words "Government of India" visible in the substance of the paper, or any paper with curved or waving bar lines, or with the laying wire lines thereof in a waving or curved shape, or with any number, sum, or amount expressed in a word or words in roman letters appearing visible in the substance of the paper; or if any person, without such authority to be proved as aforesaid, shall, by any art or contrivance, cause the words "Government of India" to appear visible in the substance of any paper, or cause the numerical sum or amount of any Promissory Note, Bill of Exchange, Post Bill, blank Promissory Note, blank Bill of Exchange, or blank Post Bill, in a word or words in roman letters, to appear visible in the substance of the paper whereon the same shall be written or printed, every such offender shall be guilty of felony, and, being convicted thereof, shall be transported, for a term not exceeding fourteen years, or shall be imprisoned with or without hard labor for any period not exceeding seven years, or if the offender be an European British subject, or an American, he shall be liable to a sentence of penal servitude for a period not exceeding five years.

Penalty for making or having in possession paper of certain description.

XXII Nothing herein contained shall prevent any person from issuing any Bill of Exchange or Promissory Note having the amount thereof expressed in Rupees or in a numerical figure or figures denoting the amount thereof in Rupees appearing visible in the substance of the paper, upon which the same shall be written or printed; nor shall prevent any person from making, using, or selling any paper having waving or curved lines, or any other devices in the nature of water-marks visible in the substance of the paper not being bar lines or laying wire lines, provided the same are not so contrived as to form the ground-work or texture of the paper, or to resemble the waving or curved laying wire lines, or bar lines, or the water-marks of the paper used by the Government of India.

Proviso.

XXIII. If any person shall engrave or in any wise make upon any plate whatever, or upon any wood, stone, or other material, any Promissory Note or Bill of Exchange, or blank Promissory Note, or blank Bill of Exchange, or part of a Promissory Note or Bill of Exchange, purporting to be a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, or blank Promissory Note, blank Bill of Exchange, or blank Post Bill of the Government of India, or part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without the authority of the Government of India, to be proved by the party accused; or if any person shall use such plate, wood, stone, or other material, or any other instrument or device for the making or printing any Promissory Note, Bill of Exchange, or Post Bill, or blank Promissory Note, blank Bill of Exchange, or blank Post Bill, or part of a Promissory Note, Bill of Exchange, or Post Bill, without such authority to be proved as aforesaid; or if any person shall, without lawful excuse, the proof whereof shall lie on the party accused, knowingly have in his custody or possession any such plate, wood, stone, or other material, or any such instrument or device, or if any person shall, without such authority, to be proved as aforesaid, knowingly offer, utter, dispose of, or put off any paper upon which any Promissory Note, blank Bill of Exchange, or blank Post Bill of the Government of India, or part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India shall be made or printed, or if any person shall, without lawful excuse, to be proved as aforesaid, knowingly have in his custody or possession any such paper, every such offender shall be guilty of felony, and, being convicted thereof, shall be transported for a term not exceeding fourteen years, or shall be imprisoned with or without hard labor for any period not exceeding seven years, or if the offender be a European British subject, or an American, he shall be liable to a sentence of penal servitude for a period not exceeding five years.

Penalty for engraving on any plate any Note purporting to be a Note of the Government of India.

XXIV. If any person shall engrave, or in any wise make upon any plate whatever, or upon any wood, stone, or other material, any word, number, figure, character, or ornament, the impression taken from which shall resemble or apparently be intended to resemble any part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without the authority of the Government of India, to be proved by the party accused; or if any person shall use any such plate, wood, stone, or other material, or any other instrument or device for the making upon any paper or other material the impression of any word, number, figure, character, or ornament which shall resemble, or apparently be intended to resemble, any part of a Promissory Note, Bill of Exchange, or Post Bill of the Government of India, without such authority, to be proved as aforesaid; or if any person shall, without lawful excuse, the proof whereof shall lie on the party accused, knowingly have in his custody or possession any such plate, wood, stone, or other material or any such instrument or device; or if any person shall, without such authority, to be proved as aforesaid, knowingly offer, utter, dispose of, or put off any paper or other material upon which there shall be an impression of any such matter as aforesaid; or if any person shall, without lawful excuse, to be proved as aforesaid, knowingly have in his custody or possession any paper or other material upon which there shall be an impression of any such matter as aforesaid, every such offender shall be guilty of felony, and, being convicted thereof, shall be liable to be transported for any period not exceeding seven years, or to be punished with or without hard labor for any period not exceeding five years, or if the offender be a European British subject, or an American, he shall be liable to a sentence of penal servitude for any period not exceeding three years.

Penalty for engraving any thing resembling any such Notes.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of December next:—

A Bill to amend Act X of 1859.

WHEREAS it is expedient to amend Act X of 1859 *(to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal)*; It is enacted as follows:—

Preamble.

I. The following proviso shall be read as part of Section XXX Act X of 1859:—"If in any suit to which this Section is applicable, the cause of action shall have accrued before the first day of August 1859, such suit shall be instituted within two years from that day, or within the time allowed for the institution of the same by any law in force before the passing of the said Act, whichever may first expire."

Time for commencement of suits of which the cause of action accrued before 1st August 1859.

II. Any suit or appeal instituted under Act X of 1859, which may have been dismissed or rejected on the ground that the suit had not been commenced within the period prescribed in Section XXX of the said Act, may be revived if the order of dismissal or rejection shall be contrary to the provisions of the foregoing Section, and a petition for the revival of the same shall be presented within four months of the passing of this Act to the Collector or Court by which such suit or appeal may have been dismissed or rejected. The petition may be written on the Stamp required for petitions presented to such Collector or Court.

Revival of certain suits and appeals dismissed or rejected.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 29th September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next :—

A Bill for licensing and regulating Stage Carriages.

Preamble.

WHEREAS it is expedient to license and to regulate Stage Carriages in British India ; It is enacted as follows :—

Definition of Stage Carriage.

I. Every carriage used for the purpose of conveying passengers for hire to or from any place in British India not plying within and being confined wholly to the Presidency Towns and the Suburbs thereof, and which when passing along any road shall travel at the rate of four miles or more in the hour, shall without regard to the form or construction thereof be deemed to be a Stage Carriage within the meaning of this Act. Provided that the term "Stage Carriage" shall not be deemed to include any carriage used or employed as aforesaid wholly upon any Railway.

Proviso.

Licenses by whom to be granted.

II. Every Stage Carriage shall be licensed by the Magistrate of the District or place in which the Head Office in India of the Proprietor thereof in British India is situate. If such Head Office be in any Presidency Town, then such license shall be granted by the Chief Commissioner of Police of such Town.

License to be numbered and to contain certain particulars.

III. Every license shall be numbered and contain the following particulars, namely—

The number of such license.

The name, residence, and the place of the Head Office in British India of the Proprietor of the Stage Carriage.

The number of passengers permitted to be conveyed thereby, distinguishing inside and outside passengers.

The weight of luggage permitted to be carried.

The number of horses or other animals to be used in drawing the Stage Carriage.

The name of the extreme places to and from which the Stage Carriage is licensed to travel.

Charge for and duration of license.

IV. For every such license there shall be paid by the Proprietor of the Stage Carriage the sum of five Rupees, and such license shall be in force for one year from the date thereof. When a licensed Stage Carriage is transferred within the year, the name of the new proprietor may be substituted for the name of the former proprietor, and every person who appears by the license to be the proprietor, shall be deemed to be such proprietor for all the purposes of this Act.

License-plate.

V. On licensing every Stage Carriage, the Magistrate or Chief Commissioner of Police, as the case may be, shall provide for the same a plate containing the number of the license and all the other particulars of the license, and such plate shall thereupon be affixed by the Proprietor to a conspicuous part of such Stage Carriage.

Penalty for keeping or using unlicensed carriage.

VI. Whoever keeps or uses any Stage Carriage without the same being licensed as provided by this Act, shall be liable to a fine not exceeding five hundred Rupees.

Penalty for carriage drawn by less number of animals or carrying a greater number of passengers than is provided by the license.

VII. Whoever permits his licensed Stage Carriage to be drawn by a less number of animals than are provided by the license, or permits a larger number of inside or outside passengers, or a greater weight of luggage to be carried by his Stage Carriage than shall be provided by the license, shall for every such offence be liable to a fine not exceeding five hundred Rupees. In every case where such Stage Carriage shall be proved to have been drawn by a less number of animals or to have carried a larger number of passengers or a greater weight of luggage than provided by the license, the Proprietor of such carriage shall be held to have permitted such offence unless he shall prove the contrary.

Penalty for using fictitious plate.

VIII. Whoever affixes or permits to be affixed to any Stage Carriage of which he is Proprietor any plate resembling or intended to resemble any plate provided for licensed carriages, shall for every such offence be liable to a fine not exceeding five hundred Rupees.

Penalty for ill-treating animals.

IX. If any person shall cruelly beat, ill-treat, over-drive, abuse, torture, or cause or procure to be cruelly beaten, ill-treated, over-driven, abused, or tortured any animal employed in drawing or yoked or harnessed to any Stage Carriage, every such person shall for every such offence be liable to a fine not exceeding one hundred Rupees.

Revocation of license.

X. Any Magistrate or Chief Commissioner of Police to whom application is made for a license for a Stage Carriage, or who has granted any such license, may cancel the same if it shall appear to him that such Stage Carriage or any horse or other animal or any harness used with such carriage is unserviceable or unsafe or otherwise unfit for public accommodation or use.

Penalty for not having license-plate.

XI. In any Station in which a Magistrate or other Officer exercising the powers of a Magistrate shall reside and be, any Police Officer may seize any Stage Carriage with the animal or animals yoked or harnessed thereto if no license-plate be affixed to such Stage Carriage as by this Act required. Such carriage and animal or animals shall be taken without delay by such Police Officer before such Magistrate or other Officer as aforesaid, who shall hear and determine the complaint of such Police Officer in a summary way ; and if thereupon any fine is imposed by such Magistrate or other Officer as aforesaid, such Stage Carriage and animal or animals shall be detained for fourteen days as security for the payment thereof, and if the fine be not sooner paid, they shall be sold and the proceeds applied (so far as they extend) to the payment of the said fine, and all costs and charges incurred on account of the detention and sale, and the surplus (if any), if not claimed within a further period of two weeks from such sale, shall be forfeited to the State. If the proceeds do not fully pay the fine and costs

and charges aforesaid, the balance may be recovered as hereinafter provided.

Penalty for misconduct on part of drivers.

XII. If any driver of any Stage Carriage, or any other person having the care thereof, shall through intoxication, neglect, or by wanton or furious driving or by any other misconduct, endanger the safety of any passengers or other person, or shall injure or endanger the property of the proprietor of such Stage Carriage or of any other person, every such person so offending shall be liable to a fine not exceeding one hundred Rupees.

Penalty in certain cases recoverable from proprietor.

XIII. Whenever it shall happen that the driver of any Stage Carriage or the owner of any horse shall have committed any offence against this Act for the commission whereof any penalty is by this Act imposed and such driver or owner shall not be known or being known cannot be found, or if the penalty cannot be recovered from such driver or owner, the proprietor of such carriage shall be liable to every such penalty as if he had been the driver of such carriage or owner of such horse at the time when such offence was committed.

Proviso.

Provided always that if any such proprietor shall make out, to the satisfaction of the Magistrate before whom any complaint or information shall be heard, by sufficient evidence, not resting on his own testimony, that the offence was committed by such driver or owner without the privity or knowledge of such proprietor, and that no profit, advantage, or benefit, either directly or indirectly, has accrued or can accrue to such proprietor therefrom, and that he has used his endeavour to find out such driver or owner, and has done all that was in his power to recover the amount of the penalty from him, the Magistrate may discharge the proprietor from such penalty, and shall levy the same upon such driver or owner when found.

Issue of summons.

XIV. Whenever any charge is made before any Magistrate of any offence under this Act, he shall issue a summons thereupon directed to the proprietor of the Stage Carriage or his nearest Agent, and shall transmit such summons by letter post which shall be deemed to be good service thereof. The summons shall allow a reasonable time, in reference to the distance to which the summons is sent for the appearance of such proprietor or his authorized Agent.

Rewards to informers.

XV. The informer shall in all cases, upon the Magistrate certifying that he has conducted himself properly in regard to his information, be entitled to receive one moiety of the amount of the penalty awarded, and when more informers than one are concerned, they shall be entitled to such moiety in such shares as the Mgistrate shall award.

Adjudication and recovery of penalties.

XVI. All penalties incurred under this Act shall be adjudged by a Magistrate, and all orders so made shall be final. All penalties imposed by such Magistrate may in case of non-payment or non-recovery thereof be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of such Magistrate or other Officer.

Offender may be apprehended and detained in custody until return of warrent of distress.

XVII. In case any such penalties shall not be forthwith paid, such Magistrate or other Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Magistrate for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Imprisonment of offender if distress not sufficient.

XVIII. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such penalty and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such Magistrate by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such penalty could be levied if warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of penalty shall not exceed fifty Rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Recovery of penalty and costs from European British subjects.

XIX. If the offender shall be a European British subject, the Magistrate shall record the facts and transmit such record to the District Court of the District wherein the offender is convicted, and the amount of penalty and the costs (if any) shall be levied in the manner provided for the execution of decrees of the Civil Court.

Jurisdiction.

XX. On complaint made before any Magistrate or other Officer as aforesaid of any offence committed under this Act, it shall not be necessary to prove that the offence was committed within the local limits of such Magistrate or other Officer.

Interpretation of the term "Magistrate."

XXI. The term "Magistrate" in this Act shall include all Magistrates and all persons exercising the full powers of a Magistrate.

M. WYLIE,
Clerk of the Council.

THE 29TH SEPTEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 29th September 1860, and was referred to a Select Committee who are to report thereon after the 3rd of January next :—

A Bill to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.

Preamble.

WHEREAS serious affrays have occurred in attempts to smuggle Pepper, the produce of the States of Travancore and Cochin, in consequence of the monopoly which the Governments of those States

maintain in that article; and whereas the Rajahs of those States are willing to abandon the said monopoly and to substitute a system of export Duty; and whereas it is necessary, in order to an effectual establishment of such system, that the same rate of Duty as is collected on the export of Pepper from Travancore and Cochin should be collected on behalf of the said States at the British Port of Cochin; It is enacted as follows:—

Duty on Pepper exported by Sea from Cochin.

I. On and after the 1st day of January 1861, in lieu of the Duty prescribed in Act X of 1860, there shall be levied a Duty of fifteen Rupees a candy on all Pepper exported by sea from the Port of Cochin; provided that the said Duty shall not be levied on the re-exportation of any Pepper which may have been imported by sea at the said Port from any British possession.

Appropriation of surplus Duty.

II. At the close of each calendar year, or as soon after as may be convenient, the Collector of Customs shall pay to the Governments of Travancore and Cochin the whole amount of Duty collected under the provisions of the last preceding Section, after deducting all expenses of collection, in such proportions and in such manner as may be ordered by the Governor in Council of Fort Saint George.

M. Wylie,
Clerk of the Council.

HOME DEPARTMENT.

No. 1943.

Fort William, the 9th October 1860.

Notification.—The Reverend Messrs. G. T. Palmer and A. Robinson, appointed Assistant Chaplains on the Bengal Establishment, reported their arrival, the former on the 28th ultimo, per Steam-ship *Nemesis*, and the latter on the 2nd instant, per Ship *Nile*.

2. Mr. Palmer's services are placed at the disposal of the Government of the North-Western Provinces, and those of Mr. Robinson at the disposal of the Government of the Punjab and its Dependencies.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 4709.

Fort William, the 8th October 1860.

The Governor General in Council is pleased to appoint Lieutenant *Sir* Richard de Latour St. George, *Baronet*, and William Jackson Stewart, of the Artillery, to be Assistants in the Revenue Survey Department.

A. R. Young,
Deputy Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 9th October 1860.

No. 1000 *of* 1860.—Under the authority of the Right Hon'ble the Secretary of State for India, His Excellency the Governor General in Council is pleased to confer the Honorary Rank of Major on Local Captain A. P. Orr, late Deputy Commissioner in Oude, in consideration of his services during the past disturbances.

No. 1001 *of* 1860.—His Excellency the Governor General in Council is pleased to appoint the under-mentioned Officers to be Brigadiers on the Establishment, with reference to Government General Order No. 943 of the 19th ultimo:—

Colonel P. M. N. Guy, C. B., of H. M.'s 5th Foot.
„ J. L. Dennis, of H. M.'s 52nd Lt. Infy.
„ G. Burney, of the 65th N. I.
„ R. T. Sandeman, of the 33rd N. I.

No. 1002 *of* 1860.—The services of Assistant Surgeon D. W. Trimnell, of the Madras Establishment, are placed at the disposal of the Government of the North-Western Provinces.

No. 1003 *of* 1860.—At the recommendation of His Excellency the Commander-in-Chief, the Right Hon'ble the Governor General in Council directs the suspension of Captain Robert Charles Stevenson, of the 3rd European Regiment, from the performance of all Military duties until the pleasure of Her Majesty's Government shall be known.

No. 1004 *of* 1860.—The services of Captain E. St. George, of the 1st European Bengal Fusiliers, are placed at the disposal of the Foreign Department.

No. 1005 *of* 1860.—The services of Assistant Surgeon G. Grant are placed at the disposal of the Government of the North-Western Provinces.

No. 1006 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Ensign Reginald Beavan, of the General List, Infantry... For eighteen months, under the new Regulations.

No. 1007 *of* 1860.—Lieutenant A. Vivian, of the 20th Native Infantry, is confirmed in his appointment of Second in Command of the 3rd Regiment of Cavalry, Punjab Irregular Force, having passed the prescribed examination.

No. 1008 *of* 1860.—The under-mentioned Warrant and Non-Commissioned Officers, of the Corps of Sappers and Miners, having much distinguished themselves in the Field, having been specially recommended by their Commanding Officer, and being considered by His Excellency the Commander-in-Chief to be eminently deserving of reward, the Right Hon'ble the Governor General in Council, concurring in that opinion, is pleased to confer upon them the rank of Ensign unattached

subject to the approval of the Right Hon'ble the Secretary of State for India :—

Sub-Conductor Edward Ovens, late attached to the Barrack Department.
Serjeant Major W. T. Stuart.

No. 1009 *of* 1860.—The services of Surgeon J. P. Walker, M. D., Officiating Medical Storekeeper, Allahabad, are placed at the disposal of the Government of the North-Western Provinces.

R. J. H. Birch, *Major-General,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 243.

Fort William, the 9th October 1860.

Notification.—His Excellency the Governor General in Council is pleased to sanction the Sub-Division of the Western Jumna Canals into four separate Executive charges as follows :—

I. Northern Division	From the Head on the Jumna to Rer, about 102 miles.
II. Delhi Division ...	From Rer to Delhi, about 75 miles.
III. Hansee Division ...	From Rer to the Terminus beyond Hissar, about 108 miles.
IV. Rohtuck and Bootana Division ...	Comprising 148 miles of Branch Canals.

Captain T. G. Glover, Superintendent of the Western Jumna Canals, is promoted from the grade of Executive Engineer, 1st Class, to that of Superintendent of Works.

Sub-Conductor M. Duncan, Sub-Engineer, 3rd Class, is appointed to the Executive charge of the Northern Division, Western Jumna Canals.

Captain E. L. Earle, Executive Engineer, 3rd Class, to retain Executive charge of the Delhi Division, Western Jumna Canals.

Lieutenant C. C. S. Moncrieff, Assistant Engineer, 2nd Class, is promoted to the grade of Executive Engineer, 4th Class, and appointed to the Hansee Division, Western Jumna Canals.

Lieutenant W. Jeffreys, Executive Engineer, 4th Class, is appointed to the Rohtuck and Bootana Division, Western Jumna Canals.

No. 244.

Posting.—Captain S. J. Batten, Executive Engineer of the 4th Class, is posted to Bassein, *vice* Captain B. Wyld.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5354.

Appointments.—*The 4th October* 1860.—The following gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.* :—

In Dacca.

Mr. N. P. Pogose.
Syud Mouzzum Hossein.
Baboo Nobin Chunder Ghose.
„ Koylash Chunder Ghose.

In Backergunge.

Baboo Govind Chunder Goohoo.
Moulavy Motoharully.
Syud Fuzley Kurreem.

In Furreedpore.

Baboo Greeja Sunker Doss.
Syud Abdoollah.

In Cachar.

Baboo Hurkissen Goopt.

The 5th October 1860.

In Midnapore.

Moulavy Gholam Sufdar.

The 6th October 1860.

In Akyab.

Thadoway.
Thet-nan-way.

In Ramree.

Chandabaw.

In Sandoway.

Shooch Yah.

Pundit Muddun Mohun Turkobhoosun, Moonsiff of Cowcolly, is vested with the powers of a Deputy Collector, under Section CL. Act X. of 1859, in the District of Backergunge.

Leave of Absence.—*The 5th October* 1860.—Mr. J. W. Garstin, Deputy Magistrate and Deputy Collector of Buxar, for two months on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 20th June last.

The 6th October 1860.—The following Officers during the ensuing Dusserah Vacation, under Clause 2, Section VII. of the Uncovenanted Absentee Rules :—

Pundit Pitumber Turko Bagees, Pundit of the Patna Circle.

Moulavy Waheedoodeen, Principal Sudder Ameen of Sarun.

Shaik Ali Azeem, Sudder Ameen and Sudder Moonsiff of Sarun.

The 8th October 1860.—Mr. J. Graham, Judge of the Marine Court, for one month, under Section VII. of the Uncovenanted Absentee Rules.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Monthly Account of Salt in Store, in the several Agencies and the Sulkeah Golahs, on the 30th September 1860, together with 4 per Cent. reserve for Golah Wastage.

Agencies.	Salt in Store, the manufacture of years previous to 1264 or 1857-58.	1264 or 1857-58.	1265 or 1858-59.	1266 or 1859-60.	Total Quantity in Store.			
					Pungah.	Kurkutch.	Aggregate.	
Hidgellee.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	
Pungah Salt Ghaut, Russoolpore ...	0 0 0	408 0 0	262 4 8	8010 12 0	8740 16 8	0 0 0	8740 16 8	Reserved for Wastage and Retail Sales.
Ditto do., Kissennuggur	0 0 0	5618 6 8	8062 35 0	6968 16 0	20649 17 8	0 0 0	20649 17 8	
Ditto do., Ramnuggur	3 30 0	0 0 0	6370 30 0	28782 28 0	35157 8 0	0 0 0	35157 8 0	
Ditto do., Kallinuggur ...	0 0 0	0 0 0	4417 16 12	34507 22 0	38924 38 12	0 0 0	38924 38 12	
Ditto do., Pooree Ghautta ...	0 0 0	0 0 0	2556 0 0	122614 5 0	125170 5 0	0 0 0	125170 5 0	
Total ...	3 30 0	6086 6 8	21669 6 4	200883 3 0	228642 5 12	0 0 0	228642 5 12	
Tumlook.								
Pungah Salt Ghaut, Narainpore ...	0 0 0	0 0 0	0 0 0	38945 0 0	38945 0 0	0 0 0	38945 0 0	Ditto.
Total ..	0 0 0	0 0 0	0 0 0	38945 0 0	38945 0 0	0 0 0	38945 0 0	
Chittagong.								
Pungah Salt Ghaut, Baughkhally ..	0 0 0	0 0 0	896 20 0	43176 20 0	44073 0 0	0 0 0	44073 0 0	
Do. do. Sudder Ghaut Agency ...	0 0 0	0 0 0	0 0 0	95000 0 0	95000 0 0	0 0 0	95000 0 0	
Do. do., Arracan ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Kurkutch Salt, Madras Permit ..	6691 20 0	41736 22 4	143191 20 0	145602 9 0	0 0 0	337221 31 4	337221 31 4	
Total	6691 20 0	41736 22 4	144088 0 0	283778 29 0	139073 0 0	337221 31 4	476294 31 4	
Sulkeah.								
Pungah Salt, Cuttack .	0 0 0	0 0 0	4156 0 0	0 0 0	4156 0 0	0 0 0	4156 0 0	Reserved for Wastage.
Do. do., Balasore .	0 0 0	323 0 0	4301 0 0	0 0 0	4624 0 0	0 0 0	4624 0 0	
Do. do., Khardah ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Chilka ..	0 0 0	472 0 0	4810 0 0	0 0 0	5282 0 0	0 0 0	5282 0 0	
Do. do., Narainpore .	241 20 0	0 0 0	0 0 0	0 0 0	241 20 0	0 0 0	241 20 0	
Do. do., Pooree Ghautta	0 0 0	364 0 0	1982 0 0	0 0 0	2346 0 0	0 0 0	2346 0 0	
Mixed Pungah ...	0 0 0	11 0 0	0 0 0	0 0 0	11 0 0	0 0 0	11 0 0	
Kurkutch Salt, Madras Permit ...	812608 0 0	0 0 0	0 0 0	2404 20 0	0 0 0	815012 20 0	815012 20 0	
Do. do., Chilka ...	160946 20 0	7066 20 0	12036 0 0	0 0 0	0 0 0	180049 0 0	180049 0 0	
Mixed Kurkutch Salt .	0 0 0	0 0 0	2900 0 0	0 0 0	0 0 0	2900 0 0	2900 0 0	
Total ...	973796 0 0	8236 20 0	30185 0 0	2404 20 0	16660 20 0	997961 20 0	1014622 0 0	
Arracan.								
Pungah Salt Ghaut, Khyouk Phyoo ...	0 0 0	0 0 0	70909 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Total ...	0 0 0	0 0 0	70909 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Grand Total ..	980491 10 0	56059 8 12	266851 6 4	533500 12 0	501718 25 12	1335183 11 4	1836901 37 0	

Board of Revenue,
Fort William;
The 5th October 1860.

A. Eden,

Offg. Junior Secretary.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59 will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

Notification, No. 18.

BABOO NUBBIN CHURN DAS, Uncovenanted Deputy Collector, received charge of the Pooree Treasury on the 1st instant.

W. WATERFIELD,
Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Acct. to the Govt. of Bengal,
The 9th October 1860.

Notice.

WITH reference to the following Extract from the Orders of Government, No. 134, dated 27th April 1837, and the new Form of Bill prescribed by the Civil Auditor, the Sub-Treasurer notifies that *all* items of Subscriptions to the Uncovenanted Service Family Pension Fund, entered in the said Bills, will be deducted as therein directed, in accordance with these Orders.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 22nd September 1860.

Extract of a letter No. 134, *dated 27th April* 1837, *from Government, to the Committee of the Uncovenanted Service Family Pension Fund.*

PARA. 2.—In reply I am directed to state that the Right Hon'ble the Governor General of India in Council cannot impose on the Officers of Audit and Account the obligation to follow persons who may be employed as Assistants in Offices through the career of their employments. All that His Lordship can direct will be, that whenever in any Abstract a specific sum may be entered as deducted on account of Subscription, the sum so deducted shall be carried to a separate Head of Account. The onus of having the deductions inserted in the Abstracts must be on the parties interested.

I am, &c.,
(Signed) H. T. PRINSEP,
Secretary to Government.

Notice.

HINDOO HOLIDAYS IN OCTOBER 1860.

THE General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs, All Acceptances which may fall due between Friday the 19th and Tuesday the 30th October 1860. both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th Sept. 1860.

Notice.

It has been ruled that every instrument to which the Government Savings Bank, as at present constituted, or any Officer of Government representing the Bank, is in that capacity a party, falls within the general Exemption and Rule at the end of Schedule A. in the Stamp Act, AND DOES NOT REQUIRE A STAMP OF ANY KIND.

J. I. HARVEY,
Secretary, Govt. Savings Bank.

FORT WILLIAM ;
Govt. Savings Bank,
The 8th October 1860.

Notice.

OWING to the pressure of business, consequent on the Doorga Poojah Hindoo Holidays Vacation, the General Treasury will open for transaction of business on Saturday the 13th, Monday the 15th, Tuesday the 16th, Wednesday the 17th, and Thursday the 18th October 1860, at 9 o'clock A. M.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 9th October 1860.

Public Works Department.

1. SEALED TENDERS will be received by the undersigned, at the Civil Architect's Office, Calcutta, up to Friday, the 12th of October next, for the supply of about 11,275 Cubic feet of Chunar Stone, in about 600 blocks, varying in dimensions from 1 to 7 feet in length, 1 to 6 feet in breadth, and 1 to 3 feet in depth.

2. The Stone to be sound hard stone, free from shakes or flaws of any description, and to be hammer squared in blocks of the required dimensions. The whole to be delivered at the Calcutta Mint before the 1st day of March 1861.

3. Tenders to specify the rate per Cubic foot delivered at the Mint Ghât, Calcutta.

4. Tenders to be under cover, and superscribed, "Tender for Chunar Stone."

Specification and List, giving the various dimensions of the Stone, will be furnished to the party or parties whose Tender may be accepted.

5. Each Tender to be accompanied by a deposit of 500 Rupees, to be returned in the event of its not being accepted, or forfeited if the tender is withdrawn.

6. The party or parties whose tender may be accepted will be required to deposit a further sum of 2,000 Rupees, and to enter into a Bond for the due fulfilment of the Contract.

L. F. BYRNE, *C. E.*,
In charge of Civil Architect's Office.

Public Works Department.

SEALED TENDERS will be received by the undersigned, at the Civil Architect's Office, Calcutta, up to Friday, the 19th instant, for the transport of about 40,000 Maunds of Sylhet Stone Lime from Chuttuck to Calcutta.

Tenders are to specify the rate per 100 Maunds of 40 Seers each, including all cost of conveyance from Chuttuck to Calcutta, and storage in the Civil Architect's Godown at Cooley Bazar, near Baboo Ghât.

The Lime shall be made over for conveyance between the months of December and February next, and the Party or Parties whose Tenders may be accepted shall be responsible for all loss incurred in the transit.

Tenders to specify the time to be occupied in the transit.

Each Tender to be accompanied with a deposit of 100 Rupees, which shall be returned in the event of its not being accepted, or retained until the completion of the Contract.

Further Security to the amount of 2,000 Rupees will be required for the due fulfilment of the Contract.

L. F. BYRNE, *C. E.*,
In charge of Civil Architect's Office.

Notice.

IT is hereby Notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

For Fyzabad and Intermediate Stations.

A STEAMER, with a Flat in tow, will be despatched on the 25th instant. For Freight and Passage apply at the Boat Office.

All Packages (accompanied with Freight money) to be sent on or before the 18th instant for shipment.

By Order of the Superintendent of Marine,

W. WHITE,
Clerk of the Govt. Boat Office.

The 9th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ...	18 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindarry Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, contained in their Under-Secretary's Letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate on Wednesday, the 10th October 1860, corresponding with the 26th Assin 1268 Umlee, at 11 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold to the highest bidders *above* the upset price.

2*nd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount to be paid down at once. When the amount of purchase money exceeds Rupees 100, a deposit at Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale.

3*rd.*—The Sale to be subject to existing Leases and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th.*—The Annual Embankment charges of those Mehals, which are assessed with such charges, will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The Executive arrangements for the repairs and maintenance of the Embankments will remain in force,

5/*h*.—The amount recorded in the subjoined description of the Mehals, under the heading of sudder jumma, represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6/*h*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.			Sudder Jumma.			Upset Price.			Remarks.
	191	KEDARKOOND ESTATE.										
1	„	Belar 8 annas Share, Pergunnah Kedarkoond ...	B. 598	C. 5	B. 4	509	12	1¼	1350	1	8¾	
2	„	Ditto 8 annas Ditto Ditto ...	517	4	8	513	12	4¼	1355	8	10½	
3	„	Khamra, Pergunnah Ditto ...	901	1	12	601	10	3¼	1582	6	0½	
6	„	Dhanga, Pergunnah Ditto ...	962	19	8	841	4	4	2250	14	3	
7	„	Kismut Dooan, Pergunnah Ditto .	91	4	4	70	7	4¾	141	14	4½	
8	„	Beloon, Pergunnah Ditto ...	722	15	4	550	1	5¾	1428	8	0	
9	„	Chuck Kullean, *alias* Hurrehurpoor, Pergunnah Ditto ...	492	15	12	175	15	7	445	13	4¼	
10	„	Poornogram, Pergunnah Ditto ...	273	18	12	185	6	5¾	494	5	3½	
11	„	Chuck Soolpan, Pergunnah Ditto .	223	3	8	204	12	10¾	548	3	3½	
12	„	Madhpoor, Pergunnah Ditto ...	466	12	8	298	13	0¾	796	1	3½	
13	„	Bamoonbar, Pergunnah Ditto ...	480	9	12	356	6	10¾	946	15	0½	
14	„	Kistopria, Pergunnah Ditto ...	259	17	0	241	2	11½	642	9	10½	
15	„	Rubeepoor, Pergunnah Ditto ...	63	12	4	53	4	7½	139	1	4	
16	„	Bajpoor, Pergunnah Ditto ...	119	0	0	106	5	11½	284	1	2½	
17	„	Islampoor, Pergunnah Ditto ...	423	14	3	342	6	5½	908	15	11	
18	„	Neelpoor, Pergunnah Ditto ...	263	15	12	253	11	10¾	595	6	10½	
19	„	Bramunsasum, Pergunnah Ditto...	3184	1	8	2737	8	5	7263	0	3	
20	„	Ghosekheera, Pergunnah Ditto ...	582	16	4	366	12	1½	971	1	6	
21	„	Hantmaleda, Pergunnah Ditto ...	246	3	8	151	4	11	402	4	11½	
22	„	Panohgarea, Pergunnah Ditto ...	195	16	12	227	9	1½	608	5	3	
23	„	Kaleckadeehee, Pergunnah Ditto .	374	2	8	384	2	7½	1038	10	9	
24	„	Kalooa Akoob, Pergunnah Ditto...	373	17	0	402	6	8	1072	3	8½	
25	„	Rutunpoor, Pergunnah Ditto ...	109	13	0	117	13	4½	312	5	7½	
26	„	Chuck Pulanea, Pergunnah Ditto .	339	1	14	290	11	9½	776	1	4½	
27	„	Beersingpoor, Pergunnah Ditto ...	570	1	0	361	2	5	957	2	11	
28	„	Chuck Rampoora, Pergunnah Ditto	390	0	0	320	15	10¾	864	8	11	
29	„	Nuraneengarea, Pergunnah Ditto .	112	19	4	99	2	11½	269	3	8½	
30	„	Dooan, Pergunnah Ditto ...	1406	5	6	1135	8	3½	2987	11	3½	
31	„	Damoodurpoor, Pergunnah Ditto...	493	13	11	485	2	9½	1285	1	7	
32	„	Beersapoor, Pergunnah Ditto ...	737	13	4	974	13	5½	2596	11	8	
33	„	Bar Fulaspoor, Pergunnah Ditto...	129	11	0	84	11	10¾	228	4	9½	
34	„	Chuck Amud, Pergunnah Ditto ...	294	6	0	260	0	11½	693	0	8	
35	„	Baroonea, Pergunnah Ditto ...	617	13	10	652	10	7	1703	10	4	
36	„	Sreedhurpoor, Pergunnah Ditto ...	184	0	8	201	1	3¾	538	15	6½	
37	„	Autla, Pergunnah Ditto ...	1261	0	8	1014	6	2½	2642	4	7½	
38	„	Kaloan Bindabun, Pergunnah Ditto	357	3	4	343	4	5¾	892	1	6½	
39	„	Gogram, Pergunnah Ditto ...	1118	5	6	724	11	8½	1920	13	7½	
40	„	Ambadeeghee, Pergunnah Ditto ...	488	11	12	379	1	3	1020	4	0½	
41	„	Bhagepoor, Pergunnah Ditto ...	87	1	0	69	15	8¾	172	7	2	
42	„	Earpoor, Pergunnah Ditto ...	187	19	6	190	7	1¾	510	12	0½	
43	„	Koolgarea, Pergunnah Ditto ...	830	11	10	859	15	9	2290	1	10½	
44	„	Chuck Basoadeb, Pergunnah Ditto .	109	10	8	100	5	5½	263	15	0½	
45	„	Ujmutpoor, Pergunnah Ditto ...	366	17	0	157	5	6¼	421	15	4½	
46	„	Pushung, Pergunnah Ditto ...	995	2	12	911	2	8¼	2353	11	2	
47	„	Gholooe, Pergunnah Ditto ...	239	11	4	229	2	9½	599	10	9	
48	„	Kristopoor, Pergunnah Ditto ...	264	7	0	194	4	9¾	514	2	8	
49	„	Mohespoor, Pergunnah Ditto ...	128	9	12	77	10	1	207	1	7	
50	„	Joonea, Pergunnah Ditto ...	106	11	0	132	11	5¾	356	2	5½	

The farming lease of these Mehals will expire in 1864-65=1271 U.
The rent paid on such lease is the amount shewn in Column 5.

F. R. COCKERELL,

Offg. Collector.

MIDNAPORE COLLECTORATE,
The 15th September 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd*.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, recockoning the day of Sale as one.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	24 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub-Division of Zillah Cuttack;
Pooree Collector's Office,
The 1st October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

Information is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

John J. Franklin,
Supdt. of Marine.

Madras;
Marine Supdt.'s Office,
The 3rd September 1860.

Sheriff's Sale; Calcutta, 10th October 1860.

NOTICE is hereby given, that on Thursday, the twenty-ninth day of November next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Omdah Begum.

The Right, Title, and Interest of the said Omdah Begum, of, in, and to the following landed property, *viz.*:—

1. All that upper-roomed brick-built Messuage, Tenement or Dwelling-house, with the piece of land thereunto belonging, containing three cottahs and seven chittacks more or less, situate at Moocheeparrah in Mirzapore in the Town of Calcutta.

2. And also all that four annas portion of the Aima lands of Mouza Meerpore and the Aima lands measuring one hundred and five biggahs, situate in the Mouzah Bhudwah, and the five annas and one pie portion of the Aima lands in Mouzah Chakowalie, and a two annas portion of the Aima land in Mouzah Satghurra, all in the Zillah Hooghly in Pergunnah Boro, the yearly income whereof is Rupees 774-8-0, including Government Revenue and Contingencies.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

Court for the Relief of Insolvent Debtors at Calcutta

In the matter of Hemchunder Chowdry, of Rorah in the Zillah of 24-Pergunnahs, lately carrying on business as Merchant at Rada Bazar in Calcutta, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 1st day of October instant, and by an Order of the same date, the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Piddington, *Attorney.*

In the matter of Hemchunder Chowdry, of Rorah, in the Zillah of 24-Pergunnahs, lately carrying on business as Merchant at Rada Bazar in Calcutta, an Insolvent.

On Monday, the 1st day of October instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 1st day of December next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, *Attorney.*

Chief Clerk's Office, the 9th October 1860.

Advertisement.

MR. LOUIS FREDERICK ACHARD has this day been admitted a Partner in our Firm.

C. F. WEBER AND CO.

AKYAB,
The 1st October 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II. AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost, Stolen, or Destroyed,

THE Government Promissory Note, No. 5615 of 73030, the five per Cent. Loan of 1856-57, dated the 28th February 1857, for Company's Rupees (1,000,) standing in the name of Sodashib Biswas, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in my favor.

DEEGAMBORY DOSSEE,
Widow of Sodashib Biswas,
Chatla.

Lost,

SECOND Halves of Bank of Bengal Notes, No. 26342C, for Rupees 50, and No. 14346B, for Rupees 25, payment stopped at the Bank.

Lost,

THE Right Hand Halves of the following Bank of Bengal Notes, No. 20167, for Company's Rupees 50, and No. 27826, for Company's Rupees 25.

Lost,

THE Half of a Bank of Bengal Note, No. 14830, for Company's Rupees 100.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 4404.

Official Memorandum.

The 18th September 1860.—Under Orders of the Government of India, this Office Memorandum No. 3879, dated 31st ultimo, and the Notice appended to it, are hereby withdrawn.

No. 2661.

The 19th September 1860.—As very many letters on ordinary Post Office matters are addressed by the Public to the Post Master General instead of the Post Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post Master be addressed on all matters of his Office, except when any party may wish to prefer a complaint to higher authority.

No. 1598.

The 5th October 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 27th instant, will be closed at this Office at 5 P. M. on Thursday, the 18th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 18th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under	¼	Ounce	Rs.	0 6	0
„	½	„	„	0 8	0
„	¾	„	„	0 14	0
„	1	„	„	1 0	0

No. 1599.

The 5th October 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Friday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1555.

The 3rd October 1860.—Notice is hereby given, that the Mails for Port Blair and Singapore, for transmission per Ship *Sesostris*, will be closed at this Office on Wednesday, the 10th instant, at 6 P. M.

No. 1600.

The 5th October 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office on Wednesday, the 17th instant, at 6 P. M.

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday the 1st October 1860 *and Sunday the 7th October* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified:—*

Letters received on dates from and to	By what Ship despatched.	Bound to	REMARKS.
1st to 6th October 1860 ...	Ship *Meteor* ...	Melbourne ...	Left Town on the 7th October 1860.
1st to 6th „ „ ...	„ *William Cole* ...	Mauritius ...	Left Town on the 7th October 1860.

The 9th October 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, OCTOBER 10, 1860.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,

Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, OCTOBER 10, 1860.

No. 78.

The following Contract has been concluded in the Peshawur Division, Commissariat Department :—

From 1st September 1860 to 30th April 1861.

STATION OF ATTOCK.

Firewood .....4 maunds 15 seers per Rupee.

W. B. THOMSON,
Commissary General.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE

APPENDIX TO

The Calcutta Gazette.

SATURDAY, OCTOBER 13, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor General, on the 6th October 1860, and is hereby promulgated for general information :—.

ACT No. XLV OF 1860.

THE INDIAN PENAL CODE.

CHAPTER I.

Preamble.

WHEREAS it is expedient to provide a General Penal Code for British India; It is enacted as follows :—

Title and extent of operation of the Code.

1. This Act shall be called THE INDIAN PENAL CODE, and shall take effect on and from the 1st day of May 1861 throughout the whole of the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Victoria, Chapter 106, entitled "An Act for the better Government of India," except the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Punishment of offences committed within the said Territories.

2. Every person shall be liable to punishment under this Code and not otherwise for every act or omission contrary to the provisions thereof, of which he shall be guilty within the said Territories on or after the said 1st day of May 1861.

Punishment of offences committed beyond, but which by law may be tried within the Territories.

3. Any person liable, by any law passed by the Governor-General of India in Council, to be tried for an offence committed beyond the limits of the said Territories, shall be dealt with according to the provisions of this Code for any act committed beyond the said Territories, in the same manner as if such act had been committed within the said Territories.

Punishment of offences committed by a servant of the Queen within a Foreign allied State.

4. Every servant of the Queen shall be subject to punishment under this Code for every act or omission contrary to the provisions thereof, of which he, whilst in such service, shall be guilty on or after the said 1st day of May 1861, within the dominions of any Prince or State in alliance with the Queen, by virtue of any treaty or engagement heretofore entered into with the East India Company, or which may have been or may hereafter be made in the name of the Queen by any Government of India.

Certain laws not to be affected by this Act.

5. Nothing in this Act is intended to repeal, vary, suspend, or affect any of the provisions of the Statute 3 and 4 William IV Chapter 85, or of any Act of Parliament passed after that Statute in any wise affecting the East India Company, or the said Territories, or the inhabitants thereof; or any of the provisions of any Act for punishing mutiny and desertion of Officers and Soldiers, in the service of Her Majesty or of the East India Company, or of any Act for the government of the Indian Navy, or of any special or local law.

CHAPTER II.

GENERAL EXPLANATIONS.

Definitions in the Code to be understood subject to exceptions.

6. Throughout this Code every definition of an offence, every penal provision, and every illustration of every such definition or penal provision, shall be understood subject to the exceptions contained in the Chapter entitled "General Exceptions," though those exceptions are not repeated in such definition, penal provision, or illustration.

Illustrations.

(a) The Sections, in this Code, which contain definitions of offences, do not express that a child under seven years of age cannot commit such offences; but the definitions are to be

understood subject to the general exception which provides that nothing shall be an offence which is done by a child under seven years of age.

(b) A, a Police Officer, without warrant, apprehends Z, who has committed murder. Here A is not guilty of the offence of wrongful confinement; for he was bound by law to apprehend Z, and therefore the case falls within the general exception which provides that "nothing is an offence which is done by a person who is bound by law to do it."

Expression once explained is used in the same sense throughout the Code.

7. Every expression which is explained in any part of this Code, is used in every part of this Code in conformity with the explanation.

Gender.

8. The pronoun "he" and its derivatives are used of any person, whether male or female.

Number.

9. Unless the contrary appears from the context, words importing the singular number include the plural number, and words importing the plural number include the singular number.

"Man." "Woman."

10. The word "man" denotes a male human being of any age: the word "woman" denotes a female human being of any age.

"Person."

11. The word "person" includes any Company or Association or body of persons, whether incorporated or not.

"Public."

12. The word "public" includes any class of the public or any community.

"Queen."

13. The word "Queen" denotes the Sovereign for the time being of the United Kingdom of Great Britain and Ireland.

"Servant of the Queen."

14. The words "servant of the Queen" denote all officers or servants continued, appointed, or employed in India by or under the authority of the said Statute 21 and 22 Victoria Chapter 106, entitled "An Act for the better government of India," or by or under the authority of the Government of India, or any Government.

"British India."

15. The words "British India" denote the Territories which are or may become vested in Her Majesty by the said Statute 21 and 22 Victoria Chapter 106, entitled "An Act for the better government of India," except the Settlement of Prince of Wales' Island, Singapore, and Malacca.

"Government of India."

16. The words "Government of India" denote the Governor-General of India in Council, or, during the absence of the Governor-General of India from his Council, the President in Council, or the Governor-General of India alone as regards the powers which may be lawfully exercised by them or him respectively.

"Government."

17. The word "Government" denotes the person or persons authorized by law to administer Executive government in any part of British India.

"Presidency."

18. The word "Presidency" denotes the Territories subject to the government of a Presidency.

"Judge."

19. The word "Judge" denotes not only every person who is officially designated as a Judge, but also every person who is empowered by law to give, in any legal proceeding, civil or criminal, a definitive judgment, or a judgment which, if not appealed against, would be definitive, or a judgment which, if confirmed by some other authority, would be definitive, or who is one of a body of persons, which body of persons is empowered by law to give such a judgment.

Illustrations.

(a) A Collector exercising jurisdiction in a suit under Act X of 1859, is a Judge.

(b) A Magistrate exercising jurisdiction in respect of a charge on which he has power to sentence to fine or imprisonment, with or without appeal, is a Judge.

(c) A Member of a Punchayet which has power, under Regulation VII., 1816, of the Madras Code, to try and determine suits, is a Judge.

(d) A Magistrate exercising jurisdiction in respect of a charge on which he has power only to commit for trial to another Court, is not a Judge.

"Court of Justice."

20. The words "Court of Justice" denote a Judge who is empowered by law to act judicially alone, or a body of Judges which is empowered by law to act judicially as a body, when such Judge or body of Judges is acting judicially.

Illustration.

A Punchayet acting under Regulation VII., 1816, of the Madras Code, having power to try and determine suits, is a Court of Justice.

"Public Servant."

21. The words "Public Servant" denote a person falling under any of the descriptions hereinafter following, namely:—

First.—Every Covenanted Servant of the Queen;

Second.—Every Commissioned Officer in the Military or Naval Forces of the Queen while serving under the Government of India or any Government;

Third.—Every Judge;

Fourth.—Every Officer of a Court of Justice whose duty it is, as such Officer, to investigate or report on any matter of law or fact, or to make, authenticate, or keep any document, or to take charge or dispose of any property, or to execute any judicial process, or to administer any oath, or to interpret, or to preserve order in the Court; and every person specially authorized by a Court of Justice to perform any of such duties;

Fifth.—Every Juryman, Assessor, or member of a Punchayet assisting a Court of Justice or public servant;

Sixth.—Every Arbitrator or other person to whom any cause or matter has been referred for decision or report by any Court of Justice, or by any other competent public authority;

Seventh.—Every person who holds any office by virtue of which he is empowered to place or keep any person in confinement;

Eighth.—Every Officer of Government whose duty it is, as such Officer, to prevent offences, to give information of offences, to bring offenders to justice, or to protect the public health, safety, or convenience;

Ninth.—Every Officer whose duty it is, as such Officer, to take, receive, keep, or expend any property on behalf of Government, or to make any survey, assessment, or contract on behalf of Government, or to execute any revenue process, or to investigate, or to report, on any matter affecting the pecuniary interests of Government, or to make, authenticate, or keep any document relating to the pecuniary interests of Government, or to pre-

vent the infraction of any law for the protection of the pecuniary interests of Government, and every Officer in the service or pay of Government or remunerated by fees or commission for the performance of any public duty;

Tenth.—Every Officer whose duty it is, as such officer, to take, receive, keep, or expend any property, to make any survey or assessment, or to levy any rate or tax for any secular common purpose of any village, town, or district, or to make, authenticate, or keep any document for the ascertaining of the rights of the people of any village, town, or district.

Illustration.

A Municipal Commissioner is a public servant.

Explanation 1.—Persons falling under any of the above descriptions are public servants, whether appointed by the Government or not.

Explanation 2.—Wherever the words "public servant" occur, they shall be understood of every person who is in actual possession of the situation of a public servant, whatever legal defect there may be in his right to hold that situation.

"Moveable property."

22. The words "moveable property" are intended to include corporeal property of every description, except land and things attached to the earth or permanently fastened to any thing which is attached to the earth.

"Wrongful gain."

23. "Wrongful gain" is gain by unlawful means of property to which the person gaining is not legally entitled.

"Wrongful loss."

"Wrongful loss" is the loss by unlawful means of property to which the person losing it is legally entitled.

"Wrongful gain" includes wrongful retention of property.

"Wrongful loss" includes the being wrongfully kept out of property.

A person is said to gain wrongfully when such person retains wrongfully, as well as when such person acquires wrongfully. A person is said to lose wrongfully when such person is wrongfully kept out of any property, as well as when such person is wrongfully deprived of property.

"Dishonestly."

24. Whoever does any thing with the intention of causing wrongful gain to one person or wrongful loss to another person, is said to do that thing "dishonestly."

"Fraudulently."

25. A person is said to do a thing fraudulently if he does that thing with intent to defraud, but not otherwise.

"Reason to believe."

26. A person is said to have "reason to believe" a thing if he has sufficient cause to believe that thing, but not otherwise.

Property in possession of wife, clerk, or servant.

27. When property is in the possession of a person's wife, clerk or servant, on account of that person, it is in that person's possession within the meaning of this Code.

Explanation.—A person employed temporarily or on a particular occasion in the capacity of a clerk or servant, is a clerk or servant within the meaning of this Section.

"Counterfeit."

28. A person is said to "counterfeit," who causes one thing to resemble another thing, intending by means of that resemblance to practise deception, or knowing it to be likely that deception will thereby be practised.

Explanation.—It is not essential to counterfeiting that the imitation should be exact.

"Document."

29. The word "document" denotes any matter expressed or described upon any substance by means of letters, figures, or marks, or by more than one of those means, intended to be used, or which may be used, as evidence of that matter.

Explanation 1.—It is immaterial by what means or upon what substance the letters, figures, or marks are formed, or whether the evidence is intended for, or may be used in a Court of Justice, or not.

Illustrations.

A writing expressing the terms of a contract, which may be used as evidence of the contract, is a document.

A Check upon a Banker is a document.

A Power of Attorney is a document.

A Map or Plan which is intended to be used or which may be used as evidence, is a document.

A writing containing directions or instructions is a document.

Explanation 2.—Whatever is expressed by means of letters, figures, or marks as explained by mercantile or other usage, shall be deemed to be expressed by such letters, figures, or marks within the meaning of this Section, although the same may not be actually expressed.

Illustration.

A writes his name on the back of a Bill of Exchange payable to his order. The meaning of the endorsement, as explained by mercantile usage, is that the Bill is to be paid to the holder. The endorsement is a document, and must be construed in the same manner as if the words "pay to the holder," or words to that effect, had been written over the signature.

"Valuable security."

30. The words "valuable security" denote a document which is, or purports to be, a document whereby any legal right is created, extended, transferred, restricted, extinguished, or released, or whereby any person acknowledges that he lies under legal liability, or has not a certain legal right.

Illustration.

A writes his name on the back of a Bill of Exchange. As the effect of this endorsement is to transfer the right to the Bill to any person who may become the lawful holder of it, the endorsement is a "valuable security."

"A Will."

31. The words "a will" denote any testamentary document.

Words referring to acts include illegal omissions.

32. In every part of this Code, except where a contrary intention appears from the context, words which refer to acts done extend also to illegal omissions.

"Act." "Omission."

33. The word "act" denotes as well a series of acts as a single act: the word "omission" denotes as well a series of omissions as a single omission.

Each of several persons liable for an act done by all in like manner as if done by him alone.

34. When a criminal act is done by several persons, each of such persons is liable for that act in the same manner as if the act were done by him alone.

When such an act is criminal by reason of its being done with a criminal knowledge or intention.

35. Whenever an act, which is criminal only by reason of its being done with a criminal knowledge or intention, is done by several persons, each of such persons who joins in the act with such knowledge or intention is liable for the act in the same manner as if the act were done by him alone with that knowledge or intention.

Effect caused partly by act and partly by omission.

36. Wherever the causing of a certain effect, or an attempt to cause that effect, by an act or by an omission, is an offence, it is to be understood that the causing of that effect partly by an act and partly by an omission is the same offence.

Illustration.

A intentionally causes Z's death, partly by illegally omitting to give Z food, and partly by beating Z. A has committed murder.

Co-operation by doing one of several acts constituting an offence.

37. When an offence is committed by means of several acts, whoever intentionally co-operates in the commission of that offence by doing any one of those acts, either singly or jointly with any other person, commits that offence.

Illustrations.

(a) A and B agree to murder Z by severally and at different times giving him small doses of poison. A and B administer the poison according to the agreement with intent to murder Z. Z dies from the effects of the several doses of poison so administered to him. Here A and B intentionally co-operate in the commission of murder, and as each of them does an act by which the death is caused, they are both guilty of the offence though their acts are separate.

(b) A and B are joint Jailors, and as such have the charge of Z, a prisoner, alternately for six hours at a time. A and B, intending to cause Z's death, knowingly co-operate in causing that effect by illegally omitting, each during the time of his attendance, to furnish Z with food supplied to them for that purpose. Z dies of hunger. Both A and B are guilty of the murder of Z.

(c) A, a Jailor, has the charge of Z, a prisoner. A, intending to cause Z's death, illegally omits to supply Z with food; in consequence of which Z is much reduced in strength, but the starvation is not sufficient to cause his death. A is dismissed from his office, and B succeeds him. B, without collusion or co-operation with A, illegally omits to supply Z with food, knowing that he is likely thereby to cause Z's death. Z dies of hunger. B is guilty of murder; but as A did not co-operate with B, A is guilty only of an attempt to commit murder.

Several persons engaged in the commission of a criminal act may be guilty of different offences.

38. Where several persons are engaged or concerned in the commission of a criminal act, they may be guilty of different offences by means of that act.

Illustration.

A attacks Z under such circumstances of grave provocation that his killing of Z would be only culpable homicide not amounting to murder. B, having ill-will towards Z, and intending to kill him, and not having been subject to the provocation, assists A in killing Z. Here, though A and B are both engaged in causing Z's death, B is guilty of murder, and A is guilty only of culpable homicide.

"Voluntarily."

39. A person is said to cause an effect "voluntarily," when he causes it by means whereby he intended to cause it, or by means which, at the time of employing those means, he knew or had reason to believe to be likely to cause it.

Illustration.

A sets fire, by night, to an inhabited house in a large town, for the purpose of facilitating a robbery, and thus causes the death of a person. Here, A may not have intended to cause death, and may even be sorry that death has been caused by his act: yet, if he knew that he was likely to cause death, he has caused death voluntarily.

"Offence."

40. The word "offence" denotes a thing made punishable by this Code.

"Special Law."

41. A "special law" is a law applicable to a particular subject.

"Local Law."

42. A "local law" is a law applicable only to a particular part of British India.

"Illegal." "Legally bound to do."

43. The word "illegal" is applicable to every thing which is an offence or which is prohibited by law, or which furnishes ground for a civil action: and a person is said to be "legally bound to do" whatever it is illegal in him to omit.

"Injury."

44. The word "injury" denotes any harm whatever illegally caused to any person, in body, mind, reputation, or property.

"Life."

45. The word "life" denotes the life of a human being, unless the contrary appears from the context.

"Death."

46. The word "death" denotes the death of a human being, unless the contrary appears from the context.

"Animal."

47. The word "animal" denotes any living creature, other than a human being.

"Vessel."

48. The word "vessel" denotes any thing made for the conveyance by water of human beings, or of property.

"Year."

49. Wherever the word "year" or the word "month" is used, it is to be understood that the year or the month is to be reckoned according to the British Calendar.

"Section."

50. The word "section" denotes one of those portions of a Chapter of this Code which are distinguished by prefixed numeral figures.

"Oath."

51. The word "oath" includes a solemn affirmation substituted by law for an oath, and any declaration required or authorized by law to be made before a public servant, or to be used for the purpose of proof, whether in a Court of Justice or not.

"Good Faith."

52. Nothing is said to be done or believed in good faith, which is done or believed without due care and attention.

CHAPTER III.

Of Punishments.

Punishments.

53. The punishments to which offenders are liable under the provisions of this Code are—

First,—Death;

Secondly,—Transportation;

Thirdly,—Penal servitude;

Fourthly,—Imprisonment, which is of two descriptions, namely:—

(1.) Rigorous, that is, with hard labor;

(2.) Simple;

Fifthly,—Forfeiture of property;

Sixthly,—Fine.

Commutation of sentence of death.

54. In every case in which sentence of death shall have been passed, the Government of India or the Government of the place within which the offender shall have been sentenced, may, without the consent of the offender, commute the punishment for any other punishment provided by this Code.

Commutation of sentence of transportation for life.

55. In every case in which sentence of transportation for life shall have been passed, the Government of India or the Government of the place within which the offender shall have been sentenced may, without the consent of the offender, commute the punishment for imprisonment of either description for a term not exceeding fourteen years.

Europeans and Americans to be sentenced to penal servitude instead of transportation.

56. Whenever any person being a European or American is convicted of an offence punishable under this Code with transportation, the Court shall sentence the offender to penal servitude instead of transportation, according to the provisions of Act XXIV of 1855.

Fractions of terms of punishment.

57. In calculating fractions of terms of punishment, transportation for life shall be reckoned as equivalent to transportation for twenty years.

Offenders sentenced to transportation how to be dealt with until transportation.

58. In every case in which a sentence of transportation is passed, the offender, until he is transported, shall be dealt with in the same manner as if sentenced to rigorous imprisonment, and shall be held to have been undergoing his sentence of transportation during the term of his imprisonment.

In what cases transportation may be awarded instead of imprisonment.

59. In every case in which an offender is punishable with imprisonment for a term of seven years or upwards, it shall be competent to the Court which sentences such offender, instead of awarding sentence of imprisonment, to sentence the offender to transportation for a term not less than seven years, and not exceeding the term for which by this Code such offender is liable to imprisonment.

Sentence may be (in certain cases, of imprisonment) wholly or partly rigorous or simple.

60. In every case in which an offender is punishable with imprisonment which may be of either description, it shall be competent to the Court which sentences such offender to direct in the sentence that such imprisonment shall be wholly rigorous, or that such imprisonment shall be wholly simple, or that any part of such imprisonment shall be rigorous and the rest simple.

Sentence of forfeiture of property.

61. In every case in which a person is convicted of an offence for which he is liable to forfeiture of all his property, the offender shall be incapable of acquiring any property, except for the benefit of Government, until he shall have undergone the punishment awarded or the punishment to which it shall have been commuted, or until he shall have been pardoned.

Illustration.

A, being convicted of waging war against the Government of India, is liable to forfeiture of all his property. After the sentence, and whilst the same is in force, A's father dies, leaving an estate which, but for the forfeiture, would become the property of A. The estate becomes the property of Government.

Forfeiture of property in respect of offenders punishable with death, transportation, or imprisonment.

62. Whenever any person is convicted of an offence punishable with death, the Court may adjudge that all his property, moveable and immoveable, shall be forfeited to Government; and whenever any person shall be convicted of any offence for which he shall be transported or sentenced to imprisonment for a term of seven years or upwards, the Court may adjudge that the rents and profits of all his moveable and immoveable estate during the period of his transportation or imprisonment, shall be forfeited to Government subject to such provision for his family and dependants as the Government may think fit to allow during such period.

Amount of fine.

63. Where no sum is expressed to which a fine may extend, the amount of fine to which the offender is liable is unlimited, but shall not be excessive.

Sentence of imprisonment in default of payment of fine.

64. In every case in which an offender is sentenced to a fine, it shall be competent to the Court which sentences such offender to direct by the sentence that, in default of payment of the fine, the offender shall suffer imprisonment for a certain term, which imprisonment shall be in excess of any other imprisonment to which he may have been sentenced or to which he may be liable under a commutation of a sentence.

Limit of term of imprisonment for default in payment of fine, when the offence is punishable with imprisonment as well as fine.

65. The term for which the Court directs the offender to be imprisoned in default of payment of a fine, shall not exceed one-fourth of the term of imprisonment which is the maximum fixed for the offence, if the offence be punishable with imprisonment as well as fine.

Description of imprisonment for such default.

66. The imprisonment which the Court imposes in default of payment of a fine may be of any description to which the offender might have been sentenced for the offence.

Term of imprisonment for default in payment of fine, when the offence is punishable with fine only.

67. If the offence be punishable with fine only, the term for which the Court directs the offender to be imprisoned, in default of payment of fine, shall not exceed the following scale, that is to say, for any term not exceeding two months when the amount of the fine shall not exceed fifty Rupees, and for any term not exceeding four months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six months in any other case.

Such imprisonment to terminate upon payment of the fine.

68. The imprisonment which is imposed in default of payment of a fine shall terminate whenever that fine is either paid or levied by process of law.

Termination of such imprisonment upon payment of proportional part of fine.

69. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine still unpaid, the imprisonment shall terminate.

Illustration.

A is sentenced to a fine of one hundred Rupees, and to four months' imprisonment in default of payment. Here, if seventy-five Rupees of the fine be paid or levied before the expiration of one month of the imprisonment, A will be discharged as soon as the first month has expired. If seventy-five Rupees be paid or levied at the time of the expiration of the first month, or at any later time while A continues in imprisonment, A will be immediately discharged. If fifty Rupees of the fine be paid or levied before the expiration of two months of the imprisonment, A will be discharged as soon as the two months are completed.

If fifty Rupees be paid or levied at the time of the expiration of those two months, or at any later time while A continues in imprisonment, A will be immediately discharged.

Fine may be levied within six years or at any time during the term of imprisonment.

70. The fine, or any part thereof which remains unpaid, may be levied at any time within six years after the passing of the sentence, and if, under the sentence, the offender be liable to imprisonment for a longer period than six years, then at any time previous to the expiration of that period;

Death of offender not to discharge his property from liability.

and the death of the offender does not discharge from the liability any property which would, after his death, be legally liable for his debts.

Limit of punishment of offence which is made up of several offences.

71. Where any thing which is an offence is made up of parts, any of which parts is itself an offence, the offender shall not be punished with the punishment of more than one of such his offences, unless it be so expressly provided.

Illustrations.

(a) A gives Z fifty strokes with a stick. Here A may have committed the offence of voluntarily causing hurt to Z by the whole beating, and also by each of the blows which make up the whole beating. If A were liable to punishment for every blow, he might be imprisoned for fifty years, one for each blow. But he is liable only to one punishment for the whole beating.

(b) But if, while A is beating Z, Y interferes, and A intentionally strikes Y, here, as a blow given to Y is no part of the act whereby A voluntarily causes hurt to Z, A is liable to one punishment for voluntarily causing hurt to Z, and to another for the blow given to Y.

Punishment of a person found guilty of one of several offences, the judgment stating that it is doubtful of which.

72. In all cases in which judgment is given, that a person is guilty of one of several offences specified in the judgment, but that it is doubtful of which of these offences he is guilty, the offender shall be punished for the offence for which the lowest punishment is provided, if the same punishment is not provided for all.

Solitary confinement.

73. Whenever any person is convicted of an offence for which, under this Code, the Court has power to sentence him to rigorous imprisonment, the Court may, by its sentence, order that the offender shall be kept in solitary confinement for any portion or portions of the imprisonment to which he is sentenced, not exceeding three months in the whole, according to the following scale, (that is to say)—

A time not exceeding one month if the term of imprisonment shall not exceed six months.

A time not exceeding two months if the term of imprisonment shall exceed six months and be less than a year.

A time not exceeding three months if the term of imprisonment shall exceed one year.

Limit of solitary confinement.

74. In executing a sentence of solitary confinement, such confinement shall in no case exceed fourteen days at a time, with intervals between the periods of solitary confinement of not less duration than such periods, and when the imprisonment awarded shall exceed three months, the solitary confinement shall not exceed seven days in any one month of the whole imprisonment awarded, with intervals between the periods of solitary confinement of not less duration than such periods.

Punishment of persons convicted, after a previous conviction, of an offence punishable with three years' imprisonment.

75. Whoever, having been convicted of an offence punishable under Chapter XII or Chapter XVII of this Code with imprisonment of either description for a term of three years or upwards, shall be guilt of any offence punishable under either of those Chapters with imprisonment of either description for a term of three years or upwards, shall be subject for every such subsequent offence to transportation for life or to double the amount of punishment to which he would otherwise have been liable for the same; provided that he shall not in any case be liable to imprisonment for a term exceeding ten years.

CHAPTER IV.

General Exceptions.

Act done by a person bound, or by mistake of fact believing himself bound by law.

76. Nothing is an offence which is done by a person who is, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith believes himself to be, bound by law to do it.

Illustrations.

(a) A, a soldier, fires on a mob by the order of his superior officer, in conformity with the commands of the law. A has committed no offence.

(b) A, an officer of a Court of Justice, being ordered by that Court to arrest Y, and, after due enquiry, believing Z to be Y, arrests Z. A has committed no offence.

Act of Judge when acting judicially.

77. Nothing is an offence which is done by a Judge when acting judicially in the exercise of any power which is, or which in good faith he believes to be, given to him by law.

Act done pursuant to the judgment or order of a Court of Justice.

78. Nothing which is done in pursuance of, or which is warranted by the judgment or order of a Court of Justice, if done whilst such judgment or order remains in force, is an offence, notwithstanding the Court may have had no jurisdiction to pass such judgment or order, provided the person doing the act, in good faith, believes that the Court had such jurisdiction.

Act done by a person justified, or by mistake of fact believing himself justified by law.

79. Nothing is an offence which is done by any person who is justified by law, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith believes himself to be justified by law in doing it.

Illustration.

A sees Z commit what appears to A to be a murder. A, in the exercise, to the best of his judgment, exerted in good faith, of the power which the law gives to all persons of apprehending murderers in the fact, seizes Z, in order to bring Z before the proper authorities. A has committed no offence, though it may turn out that Z was acting in self-defence.

Accident in the doing of a lawful act.

80. Nothing is an offence which is done by accident or misfortune and without any criminal intention or knowledge in the doing of a lawful act in a lawful manner by lawful means and with proper care and caution.

Illustration.

A is at a work with a hatchet; the head flies off and kills a man who is standing by. Here, if there was no want of proper caution on the part of A, his act is excusable and not an offence.

81. Nothing is an offence merely by reason of its being done with the knowledge that it is likely to cause harm, if it be done without any criminal intention to cause harm, and in good faith for the purpose of preventing or avoiding other harm to person or property.

Act likely to cause harm but done without a criminal intent and to prevent other harm.

Explanation.—It is a question of fact in such a case whether the harm to be prevented or avoided was of such a nature and so imminent as to justify or excuse the risk of doing the act with the knowledge that it was likely to cause harm.

Illustrations.

(a) A, the Captain of a Steam Vessel, suddenly and without any fault or negligence on his part, finds himself in such a position that, before he can stop his vessel, he must inevitably run down a boat B with 20 or 30 passengers on board, unless he changes the course of his vessel, and that, by changing his course, he must incur risk of running down a boat C with only 2 passengers on board, which he may possibly clear. Here, if A alters his course without any intention to run down the boat C and in good faith for the purpose of avoiding the danger to the passengers in the boat B, he is not guilty of an offence, though he may run down the boat C by doing an act which he knew was likely to cause that effect, if it be found as a matter of fact that the danger which he intended to avoid was such as to excuse him in incurring the risk of running down the boat C.

(b) A in a great fire pulls down houses in order to prevent the conflagration from spreading. He does this with the intention in good faith of saving human life or property. Here, if it be found that the harm to be prevented was of such a nature and so imminent as to excuse A's act, A is not guilty of the offence.

82. Nothing is an offence which is done by a child under seven years of age.

Act of a child under 7 years of age.

83. Nothing is an offence which is done by a child above seven years of age and under twelve, who has not attained sufficient maturity of understanding to judge of the nature and consequences of his conduct on that occasion.

Act of a child above 7 and under 12 years of age, who has not sufficient maturity of understanding.

84. Nothing is an offence which is done by a person who, at the time of doing it, by reason of unsoundness of mind, is incapable of knowing the nature of the act, or that he is doing what is either wrong or contrary to law.

Act of a person of unsound mind.

85. Nothing is an offence which is done by a person who, at the time of doing it, is, by reason of intoxication, incapable of knowing the nature of the act, or that he is doing what is either wrong or contrary to law; provided that the thing which intoxicated him was administered to him without his knowledge or against his will.

Act of a person incapable of judgment by reason of intoxication caused against his will.

86. In cases where an act done is not an offence unless done with a particular knowledge or intent, a person who does the act in a state of intoxication shall be liable to be dealt with as if he had the same knowledge as he would have had if he had not been intoxicated, unless the thing which intoxicated him was administered to him without his knowledge or against his will.

Offence requiring a particular intent or knowledge committed by one who is intoxicated.

87. Nothing which is not intended to cause death or grievous hurt, and which is not known by the doer to be likely to cause death or grievous hurt, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, to any person above eighteen years of age, who has given consent, whether express or implied to suffer that harm; or by reason of any harm which it may be known by the doer to be likely to cause to any such person who has consented to take the risk of that harm.

Act not intended and not known to be likely to cause death or grievous hurt, done by consent.

Illustration.

A and Z agree to fence with each other for amusement. This agreement implies the consent of each to suffer any harm which, in the course of such fencing, may be caused without foul play; and if A, while playing fairly, hurts Z, A commits no offence.

88. Nothing, which is not intended to cause death, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, or be known by the doer to be likely to cause, to any person for whose benefit it is done in good faith, and who has given a consent, whether express or implied, to suffer that harm, or to take the risk of that harm.

Act not intended to cause death, done by consent in good faith for the benefit of a person.

Illustration.

A, a surgeon, knowing that a particular operation is likely to cause the death of Z, who suffers under a painful complaint, but not intending to cause Z's death, and intending, in good faith, Z's benefit, performs that operation on Z, with Z's consent. A has committed no offence.

89. Nothing, which is done in good faith for the benefit of a person under twelve years of age, or of unsound mind, by or by consent, either express or implied, of the guardian or other person having lawful charge of that person, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, or be known by the doer to be likely to cause, to that person:

Act done in good faith for the benefit of a child or person of unsound mind, by or by consent of guardian.

Provided—

Provisoes.

First. that this exception shall not extend to the intentional causing of death, or to the attempting to cause death:

Secondly. That this exception shall not extend to the doing of any thing which the person doing it knows to be likely to cause death, for any purpose other than the preventing of death or grievous hurt, or the curing of any grievous disease or infirmity.

Thirdly. That this exception shall not extend to the voluntary causing of grievous hurt, or to the attempting to cause grievous hurt, unless it it be for the purpose of preventing death or grievous hurt, or the curing of any grievous disease or infirmity.

Fourthly. That this exception shall not extend to the abetment of any offence, to the committing of which offence it would not extend.

Illustration.

A, in good faith, for his child's benefit, without his child's consent, has his child cut for the stone by a surgeon, knowing it to be likely that the operation will cause the child's death, but not intending to cause the child's death. A is within the exception, inasmuch as his object was the cure of the child.

90. A consent is not such a consent as is intended by any Section of this Code, if the consent is given by a person under fear of injury or under a misconception of fact, and if the person doing the act knows, or has reason to believe, that the consent was given in consequence of such fear or misconception—or

Consent known to be given under fear or misconception.

If the consent is given by a person who from unsoundness of mind or intoxication is unable to understand the nature and consequence of that to which he gives his consent; or, unless the contrary appears from the context, if the consent is given by a person who is under twelve years of age.

Consent of a child or person of unsound mind.

91. The exceptions in Sections 87, 88, and 89 do not extend to acts which are offences independently of any harm which they may cause, or be intended to cause or be known to be likely to cause, to the person giving the consent, or on whose behalf the consent is given.

Acts which are offences independently of harm caused to the person consenting, are not within the exceptions in Sections 87, 88, and 89.

Illustration.

Causing miscarriage (unless caused in good faith for the purpose of saving the life of the woman,) is an offence independently of any harm which it may cause or be intended to cause to the woman. Therefore it is not an offence "by reason of such harm;" and the consent of the woman or of her guardian to the causing of such miscarriage does not justify the act.

92. Nothing is an offence by reason of any harm which it may cause to a person for whose benefit it is done in good faith, even without that person's consent, if the circumstances are such that it is impossible for that person to signify consent, or if that person is incapable of giving consent, and has no guardian or other person in lawful charge of him from whom it is possible to obtain consent in time for the thing to be done with benefit.

Act done in good faith for the benefit of a person without consent.

Provisoes.

Provided—

First.—That this exception shall not extend to the intentional causing of death, or the attempting to cause death.

Secondly.—That this exception shall not extend to the doing of any thing which the person doing it knows to be likely to cause death, for any purpose other than the preventing of death or grievous hurt or the curing of any grievous disease or infirmity.

Thirdly.—That this exception shall not extend to the voluntary causing of hurt, or to the attempting to cause hurt, for any purpose other than the preventing of death or hurt.

Fourthly.—That this exception shall not extend to the abetment of any offence, to the committing of which offence it would not extend.

Illustrations.

(*a*) Z is thrown from his horse, and is insensible. A, a surgeon, finds that Z requires to be trepanned. A, not intending Z's death, but in good faith, for Z's benefit, performs the trepan before Z recovers his power of judging for himself. A has committed no offence.

(*b*) Z is carried off by a tiger. A fires at the tiger knowing it to be likely that the shot may kill Z, but not intending to kill Z, and in good faith intending Z's benefit. A's ball gives Z a mortal wound. A has committed no offence.

(*c*) A, a Surgeon, sees a child suffer an accident which is likely to prove fatal unless an operation be immediately performed. There is not time to apply to the child's guardian. A performs the operation in spite of the entreaties of the child, intending, in good faith, the child's benefit. A has committed no offence.

(*d*) A is in a house which is on fire, with Z, a child. People below hold out a blanket. A drops the child from the house-top, knowing it to be likely that the fall may kill the child, but not intending to kill the child, and intending, in good faith, the child's benefit. Here, even if the child is killed by the fall, A has committed no offence.

Explanation.—Mere pecuniary benefit is not benefit within the meaning of Sections 88, 89, and 92.

93. No communication made in good faith is an offence by reason of any harm to the person to whom it is made for the benefit of that person.

Communication made in good faith.

Illustration.

A, a Surgeon, in good faith, communicates to a patient his opinion that he cannot live. The patient dies in consequence of the shock. A has committed no offence, though he knew it to be likely that the communication might cause the patient's death.

94. Except murder and offences against the State punishable with death, nothing is an offence which is done by a person who is compelled to do it by threats, which, at the time of doing it, reasonably cause the apprehension that instant death to that person will otherwise be the consequence; provided the person doing the act did not of his own accord, or from a reasonable apprehension of harm to himself short of instant death, place himself in the situation by which he became subject to such constraint.

Act to which a person is compelled by threats.

Explanation 1.—A person who, of his own accord, or by reason of a threat of being beaten, joins a gang of dacoits, knowing their character, is not entitled to the benefit of this exception, on the ground of his having been compelled by his associates to do any thing that is an offence by law.

Explanation 2.—A person seized by a gang of dacoits, and forced, by threat of instant death, to do a thing which is an offence by law, for example, a smith compelled to take his tools and to force the door of a house for the dacoits to enter and plunder it is entitled to the benefit of this exception.

95. Nothing is an offence by reason that it causes, or that it is intended to cause, or that it is known to be likely to cause, any harm, if that harm is so slight that no person of ordinary sense and temper would complain of such harm.

Act causing slight harm.

Of the Right of Private Defence.

96. Nothing is an offence which is done in the exercise of the right of private defence.

Nothing done in private defence is an offence.

97. Every person has a right, subject to the restrictions contained in Section 99 to defend—

Right and private defence of the body and of property.

First.—His own body, and the body of any other person, against any offence affecting the human body.

Secondly.—The property, whether moveable or immoveable, of himself or of any other person, against any act which is an offence falling under the definition of theft, robbery, mischief, or criminal trespass, or which is an attempt to commit theft, robbery, mischief, or criminal trespass.

98. When an act, which would otherwise be a certain offence is not that offence, by reason of the youth, the want of maturity of understanding, the unsoundness of mind, or the intoxication of the person doing that act, or by reason of any misconception on the part of that person, every person has the same right of private defence against that act which he would have if the act were that offence.

Right of private defence against the act of a person of unsound mind, &c.

Illustrations.

(*a*) Z, under the influence of madness, attempts to kill A. Z is guilty of no offence. But A has the same right of private defence which he would have if Z were sane.

(*b*) A enters by night a house which he is legally entitled to enter. Z, in good faith, taking A for a house-breaker, attacks A. Here Z, by attacking A under this misconception, commits no offence. But A has the same right of private defence against Z, which he would have if Z were not acting under that misconception.

99. *First.*—There is no right of private defence against an act which does not reasonably cause the apprehension of death or of grievous hurt, if done, or attempted to be done, by a public servant acting in good faith under color of his office, though that act may not be strictly justifiable by law.

Acts against which there is no right of private defence.

Second.—There is no right of private defence against an act which does not reasonably cause the apprehension of death or of grievous hurt, if done, or attempted to be done, by the direction of a public servant acting in good faith under colour of his office, though that direction may not be strictly justifiable by law.

Third.—There is no right of private defence in cases in which there is time to have recourse to the protection of the public authorities.

Fourth.—The right of private defence in no case extends to the inflicting of more harm than it is necessary to inflict for the purpose of defence.

Extent to which the right may be exercised.

Explanation 1.—A person is not deprived of the right of private defence against an act done, or attempted to be done, by a public servant as such, unless he knows, or has reason to believe, that the person doing the act is such public servant.

Explanation 2.—A person is not deprived of the right of private defence against an act done, or attempted to be done, by the direction of a public servant, unless he knows, or has reason to believe, that the person doing the act is acting by such direction, or unless such person states the authority under which he acts, or, if he has authority in writing, unless he produces such authority, if demanded.

100. The right of private defence of the body extends, under the restrictions mentioned in the last preceding Section, to the voluntary causing of death or of any other harm to the assailant, if the offence which occasions the exercise of the right be of any of the descriptions hereinafter enumerated, namely—

When the right of private defence of the body extends to causing death.

First.—Such an assault as may reasonably cause the apprehension that death will otherwise be the consequence of such assault—

Secondly.—Such an assault as may reasonably cause the apprehension that grievous hurt will otherwise be the consequence of such assault—

Thirdly.—An assault with the intention of committing rape.

Fourthly.—An assault with the intention of gratifying unnatural lust.

Fifthly.—An assault with the intention of kidnapping or abducting.

Sixthly.—An assault with the intention of wrongfully confining a person, under circumstances which may reasonably cause him to apprehend that he will be unable to have recourse to the public authorities for his release.

101. If the offence be not of any of the descriptions enumerated in the last preceding Section, the right of private defence of the body does not extend to the voluntary causing of death to the assailant, but does extend, under the restrictions mentioned in Section 99, to the voluntary causing to the assailant of any harm other than death.

When such right extends to causing any harm other than death.

102. The right of private defence of the body commences as soon as a reasonable apprehension of danger to the body arises from an attempt or threat to commit the offence, though the offence may not have been committed; and it continues as long as such apprehension of danger to the body continues.

Commencement and continuance of the right of private defence of the body.

103. The right of private defence of property extends, under the restrictions mentioned in Section 99, to the voluntary causing of death or of any other harm to the wrong doer, if the offence, the committing of which, or the attempting to commit which, occasions the exercise of the right, be an offence of any of the descriptions hereinafter enumerated, namely :—

When the right of private defence of property extends to causing death.

First.—Robbery.

Secondly.—House-breaking by night.

Thirdly.—Mischief by fire committed on any building, tent, or vessel, which building, tent, or vessel is used as a human dwelling, or as a place for the custody of property.

Fourthly.—Theft, mischief, or house-trespass, under such circumstances as may reasonably cause apprehension that death or grievous hurt will be the consequence, if such right of private defence is not exercised.

104. If the offence, the committing of which, or the attempting to commit which, occasions the exercise of the right of private defence, be theft, mischief, or criminal trespass, not of any of the descriptions enumerated in the last preceding Section, that right does not extend to the voluntary causing of death, but does extend, subject to the restrictions mentioned in Section 99, to the voluntary causing to the wrong doer of any harm other than death.

When such right extends to causing any harm other than death

105. *First.*—The right of private defence of property commences when a reasonable apprehension of danger to the property commences.

Commencement and continuance of the right of private defence of property.

Second.—The right of private defence of property against theft continues till the offender has effected his retreat with the property, or the assistance of the public authorities is obtained, or the property has been recovered.

Third.—The right of private defence of property against robbery continues as long as the offender causes or attempts to cause to any person death or hurt or wrongful restraint, or as long as the fear

of instant death, or of instant hurt, or of instant personal restraint continues.

Fourth.—The right of private defence of property against criminal trespass or mischief continues as long as the offender continues in the commission of criminal trespass or mischief.

Fifth.—The right of private defence of property against house-breaking by night continues as long as the house-trespass which has been begun by such house-breaking continues.

Right of private defence against a deadly assault when there is risk of harm to an innocent person.

106. If, in the exercise of the right of private defence against an assault which reasonably causes the apprehension of death, the defender be so situated that he cannot effectually exercise that right without risk of harm to an innocent person, his right of private defence extends to the running of that risk.

Illustration.

A is attacked by a mob who attempt to murder him. He cannot effectually exercise his right of private defence without firing on the mob, and he cannot fire without risk of harming young children who are mingled with the mob. A commits no offence if by so firing he harms any of the children.

CHAPTER V.

Of Abetment.

Abetment of a thing.

107. A person abets the doing of a thing, who—

First.—Instigates any person to do that thing; or—

Secondly.—Engages with one more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing; or—

Thirdly.—Intentionally aids, by any act or illegal omission, the doing of that thing.

Explanation 1.—A person who, by wilful misrepresentation, or by wilful concealment of a material fact which he is bound to disclose, voluntarily causes or procures, or attempts to cause or procure, a thing to be done, is said to instigate the doing of that thing.

Illustration.

A, a public officer, is authorized by a warrant from a Court of Justice to apprehend Z. B, knowing that fact and also that C is not Z, wilfully represents to A that C is Z, and thereby intentionally causes A to apprehend C. Here B abets by instigation the apprehension of C.

Explanation 2.—Whoever, either prior to or at the time of the commission of an act, does any thing in order to facilitate the commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act.

Abettor.

108. A person abets an offence who abets either the commission of an offence, or the commission of an act which would be an offence, if committed by a person capable by law of committing an offence with the same intention or knowledge as that of the abettor.

Explanation 1.—The abetment of the illegal omission of an act may amount to an offence, although the abettor may not himself be bound to do that act.

Explanation 2.—To constitute the offence of abetment, it is not necessary that the act abetted should be committed, or that the effect requisite to constitute the offence should be caused.

Illustrations.

(*a*) A instigates B to murder C. B refuses to do so. A is guilty of abetting B to commit murder.

(*b*) A instigates B to murder D. B in pursuance of the instigation stabs D. D recovers from the wound. A is guilty of instigating B to commit murder.

Explanation 3.—It is not necessary that the person abetted should be capable by law of committing an offence, or that he should have the same guilty intention or knowledge as that of the abettor, or any guilty intention or knowledge.

Illustrations.

(*a*) A, with a guilty intention, abets a child or a lunatic to commit an act which would be an offence, if committed by a person capable by law of committing an offence, and having the same intention as A. Here A, whether the act be committed or not, is guilty of abetting an offence.

(*b*) A, with the intention of murdering Z, instigates B, a child under seven years of age, to do an act which causes Z's death. B, in consequence of the abetment, does the act, and thereby causes Z's death. Here, though B was not capable by law of committing an offence, A is liable to be punished in the same manner as if B had been capable by law of committing an offence, and had committed murder, and he is therefore subject to the punishment of death.

(*c*) A instigates B to set fire to a dwelling-house. B, in consequence of the unsoundness of his mind, being incapable of knowing the nature of the act, or that he is doing what is wrong or contrary to law, sets fire to the house in consequence of A's instigation. B has committed no offence, but A is guilty of abetting the offence of setting fire to a dwelling-house, and is liable to the punishment provided for that offence.

(*d*) A, intending to cause a theft to be committed, instigates B to take property belonging to Z out of Z's possession. A induces B to believe that the property belongs to A. B takes the property out of Z's possession, in good faith, believing it to be A's property. B, acting under this misconception, does not take dishonestly, and therefore does not commit theft. But A is guilty of abetting theft, and is liable to the same punishment as if B had committed theft.

Explanation 4.—The abetment of an offence being an offence, the abetment of such an abetment is also an offence.

Illustration.

A instigates B to instigate C to murder Z. B accordingly instigates C to murder Z, and C commits that offence in consequence of B's instigation. B is liable to be punished for his offence with the punishment for murder, and as A instigated B to commit the offence, A is also liable to the same punishment.

Explanation 5.—It is not necessary to the commission of the offence of abetment by conspiracy that the abettor should concert the offence with the person who commits it. It is sufficient if he engage in the conspiracy in pursuance of which the offence is committed.

Illustration.

A concerts with B a plan for poisoning Z. It is agreed that A shall administer the poison. B then explains the plan to C, mentioning that a third person is to administer the poison, but without mentioning A's name. C agrees to procure the poison and procures and delivers it to B for the purpose of its being used in the manner explained. A administers the poison. Z dies in consequence. Here, though A and C have not conspired together, yet C has been engaged in the conspiracy, in pursuance of which Z has been murdered. C has therefore committed the offence defined in this Section and is liable to the punishment for murder.

Punishment of abetment if the act abetted is committed in consequence and where no express provision is made for its punishment.

109. Whoever abets any offence shall, if the act abetted is committed in consequence of the abetment, and no express provision is made by this Code for the punishment of such abetment, be punished with the punishment provided for the offence.

Explanation.—An act or offence is said to be committed in consequence of abetment, when it is committed in consequence of the instigation, or in pursuance of the conspiracy, or with the aid which constitutes the abetment.

Illustrations.

(a) A offers a bribe to B, a public servant, as a reward for showing A some favor in the exercise of B's official functions. B accepts the bribe. A has abetted the offence defined in Section 161.

(b) A instigates B to give false evidence. B, in consequence of the instigation, commits that offence. A is guilty of abetting that offence, and is liable to the same punishment as B.

(c) A and B conspire to poison Z. A, in pursuance of the conspiracy, procures the poison and delivers it to B in order that he may administer it to Z. B, in pursuance of the conspiracy, administers the poison to Z in A's absence and thereby causes Z's death. Here B is guilty of murder. A is guilty of abetting that offence by conspiracy, and is liable to the punishment for murder.

110. Whoever abets the commission of an offence shall, if the person abetted does the act with a different intention or knowledge from that of the abettor, be punished with the punishment provided for the offence which would have been committed if the act had been done with the intention or knowledge of the abettor and with no other.

Punishment of abetment if the person abetted does the act with a different intention from that of the abettor.

111. When an act is abetted and a different act is done, the abettor is liable for the act done, in the same manner and to the same extent as if he had directly abetted it; provided the act done was a probable consequence of the abetment, and was committed under the influence of the instigation, or with the aid or in pursuance of the conspiracy which constituted the abetment.

Liability of abettor when one act is abetted and a different act is done.

Proviso.

Illustrations.

(a) A instigates a child to put poison into the food of Z and gives him poison for that purpose. The child, in consequence of the instigation, by mistake puts the poison into the food of Y, which is by the side of that of Z. Here, if the child was acting under the influence of A's instigation and the act done was under the circumstances a probable consequence of the abetment, A is liable in the same manner and to the same extent as if he had instigated the child to put the poison into the food of Y.

(b) A instigates B to burn Z's house. B sets fire to the house and at the same time commits theft of property there. A, though guilty of abetting the burning of the house, is not guilty of abetting the theft; for the theft was a distinct act and not a probable consequence of the burning.

(c) A instigates B and C to break into an inhabited house at midnight for the purpose of robbery, and provides them with arms for that purpose. B and C break into the house, and being resisted by Z, one of the inmates, murder Z. Here if that murder was the probable consequence of the abetment, A is liable to the punishment provided for murder.

112. If the act for which the abettor is liable under the last preceding Section is committed in addition to the act abetted and constitutes a distinct offence, the abettor is liable to punishment for each of the offences.

Abettor when liable to cumulative punishment for act abetted and for act done.

Illustration.

A instigates B to resist by force a distress made by a public servant. B, in consequence, resists that distress. In offering the resistance, B voluntarily causes grievous hurt to the officer executing the distress. As B has committed both the offence of resisting the distress and the offence of voluntarily causing grievous hurt, B is liable to punishment for both these offences; and if A knew that B was likely voluntarily to cause grievous hurt in resisting the distress, A will also be liable to punishment for each of the offences.

113. When an act is abetted with the intention on the part of the abettor of causing a particular effect, and an act for which the abettor is liable in consequence of the abetment, causes a different effect from that intended by the abettor, the abettor is liable for the effect caused, in the same manner and to the same extent as if he had abetted the act with the intention of causing that effect; provided he knew that the act abetted was likely to cause that effect.

Liability of abettor for an effect caused by the act abetted different from that intended by the abettor.

Illustration.

A instigates B to cause grievous hurt to Z. B, in consequence of the instigation, causes grievous hurt to Z. Z dies in consequence. Here, if A knew that the grievous hurt abetted was likely to cause death, A is liable to be punished with the punishment provided for murder.

114. Whenever any person, who, if absent would be liable to be punished as an abettor, is present when the act or offence for which he would be punishable in consequence of the abetment is committed, he shall be deemed to have committed such act or offence.

Abettor present when offence is committed.

115. Whoever abets the commission of an offence punishable with death or transportation for life, shall, if that offence be not committed in consequence of the abetment, and no express provision is made by this Code for the punishment of such abetment, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if any act for which the abettor is liable in consequence of the abetment, and which causes hurt to any person, is done, the abettor shall be liable to imprisonment of either description for a term which may extend to fourteen years, and shall also be liable to fine.

Abetment of an offence punishable with death or transportation for life if the offence be not committed in consequence of the abetment.

If an act which causes harm be done in consequence of the abetment.

Illustration.

A instigates B to murder Z. The offence is not committed. If B had murdered Z, he would have been subject to the punishment of death or transportation for life. Therefore A is liable to imprisonment for a term which may extend to seven years and also to a fine; and if any hurt be done to Z, in consequence of the abetment, he will be liable to imprisonment for a term which may extend to fourteen years, and to fine.

116. Whoever abets an offence punishable with imprisonment shall, if that offence be not committed in consequence of the abetment, and no express provision is made by this Code for the punishment of such abetment, be punished with imprisonment of any description provided for that offence, for a term which may extend to one-fourth part of the longest term provided for that offence, or with such fine as is provided for that offence, or with both; and if the abettor or the person abetted is a public servant, whose duty it is to prevent the commission of such offence, the abettor shall be punished with imprisonment of any description provided for that offence, for a term which may extend to one-half of the longest term provided for the offence, or with such fine as is provided for the offence, or with both.

Abetment of an offence punishable with imprisonment, if the offence be not committed in consequence of the abetment.

If the abettor or the person abetted be a public servant whose duty it is to prevent the offence.

Illustrations.

(*a*) A offers a bribe to B, a public servant, as a reward for showing A some favor in the exercise of B's official functions. B refuses to accept the bribe. A is punishable under this Section.

(*b*) A instigates B to give false evidence. Here, if B does not give false evidence, A has nevertheless committed the offence defined in this Section, and is punishable accordingly.

(*c*) A, a police officer, whose duty it is to prevent robbery, abets the commission of robbery. Here, though the robbery be not committed, A is liable to one-half of the longest term of imprisonment provided for that offence, and also to fine

(*d*) B abets the commission of robbery by A, a police officer, whose duty it is to prevent that offence. Here, though the robbery be not committed, B is liable to one-half of the longest term of imprisonment provided for the offence of robbery, and also to fine.

Abetting the commission of an offence by the public or by more than ten persons.

117. Whoever abets the commission of an offence by the public generally or by any number or class of persons exceeding ten, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Illustration.

A affixes in a public place a placard, instigating a sect consisting of more than ten members to meet at a certain time and place, for the purpose of attacking the members of an adverse sect, while engaged in a procession. A has committed the offence defined in this Section.

Concealing a design to commit an offence punishable with death or transportation for life—

If the offence be committed.

If the offence be not committed.

118. Whoever, intending to facilitate, or knowing it to be likely that he will thereby facilitate, the commission of any offence punishable with death or transportation for life, voluntarily conceals, by any act or illegal omission, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design shall, if that offence be committed, be punished with imprisonment of either description for a term which may extend to seven years; or, if the offence be not committed, with imprisonment of either description for a term which may extend to three years; and in either case shall also be liable to fine.

Illustration.

A knowing that dacoity is about to be committed at B, falsely informs the Magistrate that a dacoity is about to be committed at C, a place in an opposite direction, and thereby misleads the Magistrate with intent to facilitate the commission of the offence. The dacoity is committed at B in pursuance of the design. A is punishable under this Section.

A public servant concealing a design to commit an offence which it is his duty to prevent.

If the offence be committed.

If the offence be punishable with death, &c.

119. Whoever, being a public servant, intending to facilitate or knowing it to be likely, that he will thereby facilitate, the commission of any offence, the commission of which it is his duty as such public servant to prevent, voluntarily conceals, by any act or illegal omission, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design, shall, if the offence be committed, be punished with imprisonment, of any description provided for the offence, for a term which may extend to one-half of the longest term of such imprisonment, or with such fine as is provided for that offence, or with both; or if the offence be punishable with death or transportation for life, with imprisonment of either description for a term which may extend to ten years; or, if the offence be not committed,

If the offence be not committed.

shall be punished with imprisonment of any description provided for the offence for a term which may extend to one-fourth part of the longest term of such imprisonment, or with such fine as is provided for the offence, or with both.

Illustration.

A, an officer of police, being legally bound to give information of all designs to commit robbery which may come to his knowledge, and knowing that B designs to commit robbery, omits to give such information, with intent to facilitate the commission of that offence. Here A has by an illegal omission concealed the existence of B's design, and is liable to punishment according to the provision of this Section.

Concealing a design to commit an offence punishable with imprisonment.

If the offence be committed.

If not committed.

120. Whoever, intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence punishable with imprisonment, voluntarily conceals, by any act or illegal omission, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design, shall, if the offence be committed, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth, and, if the offence be not committed, to one-eighth of the longest term of such imprisonment, or with such fine as is provided for the offence, or with both.

CHAPTER VI.

Of Offences against the State.

Waging or attempting to wage war, or abetting the waging of war against the Queen.

121. Whoever wages war against the Queen, or attempts to wage such war, or abets the waging of such war, shall be punished with death, or transportation for life, and shall forfeit all his property.

Illustrations.

(*a*) A joins an insurrection against the Queen. A has committed the offence defined in this Section.

(*b*) A in India abets an insurrection against the Queen's Government of Ceylon by sending arms to the insurgents. A is guilty of abetting the waging of war against the Queen.

Collecting arms, &c., with the intention of waging war against the Queen.

122. Whoever collects men, arms, or ammunition or otherwise prepares to wage war with the intention of either waging, or being prepared to wage war against the Queen, shall be punished with transportation for life or imprisonment of either description for a term not exceeding ten years, and shall forfeit all his property.

Concealing with intent to facilitate a design to wage war.

123. Whoever by any act, or by any illegal omission, conceals the existence of a design to wage war against the Queen, intending by such concealment to facilitate, or knowing it to be likely that such concealment will facilitate the waging of such war, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Assaulting Governor-General, Governor, &c., with intent to compel or restrain the exercise of any lawful power.

124. Whoever, with the intention of inducing or compelling the Governor-General of India, or the Governor of any Presidency, or a Lieutenant-Governor, or a Member of the Council of the Governor-General of India, or

of the Council of any Presidency, to exercise or refrain from exercising in any manner any of the lawful powers of such Governor-General, Governor, Lieutenant-Governor, or Member of Council, assaults or wrongfully restrains, or attempts wrongfully to restrain, or overawes by means of criminal force or the show of criminal force, or attempts so to overawe such Governor-General, Governor, Lieutenant-Governor, or Member of Council, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Waging war against any Asiatic power in alliance with the Queen.

125. Whoever wages war against the Government of any Asiatic power in alliance or at peace with the Queen, or attempts to wage such war, or abets the waging of such war, shall be punished with transportation for life, to which fine may be added; or with imprisonment of either description for a term which may extend to seven years, to which fine may be added; or with fine.

Committing depredation on the territories of any power at peace with the Queen.

126. Whoever commits depredation, or makes preparations to commit depredation, on the territories of any power in alliance or at peace with the Queen, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine and to forfeiture of any property used or intended to be used in committing such depredation, or acquired by such depredation.

Receiving property taken by war or depredation mentioned in Sections 125 and 126.

127. Whoever receives any property knowing the same to have been taken in the commission of any of the offences mentioned in Sections 125 and 126, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to be fined and to forfeiture of the property so received.

Public servant voluntarily allowing Prisoner of State or War in his custody to escape.

128. Whoever, being a public servant and having the custody of any State Prisoner or Prisoner of War, voluntarily allows such prisoner to escape from any place in which such prisoner is confined, shall be punished with transportation for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Public servant negligently suffering Prisoner of State or War in his custody to escape.

129. Whoever, being a public servant and having the custody of any State Prisoner or Prisoner of War negligently suffers such prisoner to escape from any place of confinement in which such prisoner is confined, shall be punished with simple imprisonment for a term which may extend to three years, and shall also be liable to fine.

Aiding escape of, rescuing, or harbouring such prisoner.

130. Whoever knowingly aids or assists any State Prisoner or Prisoner of War in escaping from lawful custody, or rescues or attempts to rescue any such prisoner, or harbours or conceals any such prisoner who has escaped from lawful custody, or offers or attempts to offer any resistance to the re-capture of such prisoner, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Explanation.—A State Prisoner or Prisoner of War, who is permitted to be at-large on his parole within certain limits in British India, is said to escape from lawful custody if he goes beyond the limits within which he is allowed to be at large.

CHAPTER VII.

Of Offences relating to the Army and Navy.

Abetting mutiny or attempting to seduce a soldier or sailor from his duty.

131. Whoever abets the committing of mutiny by an officer, soldier, or sailor, in the Army or Navy of the Queen, or attempts to seduce any such officer, soldier, or sailor from his allegiance or his duty, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Abetment of mutiny, if mutiny is committed in consequence thereof.

132. Whoever abets the committing of mutiny by an officer, soldier, or sailor, in the Army or Navy of the Queen, shall, if mutiny be committed in consequence of that abetment, be punished with death or with transportation for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Abetment of an assault by a soldier or sailor on his superior officer, when in the execution of his office.

133. Whoever abets an assault by an officer, soldier, or sailor, in the Army or Navy of the Queen, on any superior officer being in the execution of his office, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be to fine.

Abetment of such assault, if the assault is committed.

134. Whoever abets an assault by an officer, soldier, or sailor, in the Army or Navy of the Queen, on any superior officer being in the execution of his office, shall, if such assault be committed in consequence of that abetment, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Abetment of the desertion of a soldier or sailor.

135. Whoever abets the desertion of any officer, soldier, or sailor, in the Army or Navy of the Queen, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Harbouring a deserter.

136. Whoever, except as hereinafter excepted, knowing or having reason to believe that an officer, soldier, or sailor, in the Army or Navy of the Queen, has deserted, harbours such officer, soldier, or sailor, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Exception.—This provision does not extend to the case in which the harbour is given by a wife to her husband.

Deserter concealed on board merchant vessel through negligence of master.

137. The master or person in charge of a merchant vessel, on board of which any deserter from the Army or Navy of the Queen is concealed, shall, though ignorant of such concealment, be liable to a penalty not exceeding five hundred

Rupees, if he might have known of such concealment but for some neglect of his duty as such master or person in charge, or but for some want of discipline on board of the vessel.

Abetment of act of insubordination by a soldier or sailor.

138. Whoever abets what he knows to be an act of insubordination by an officer, soldier, or sailor, in the Army or Navy of the Queen, shall, if such act of insubordination be committed in consequence of that abetment, be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Person subject to Articles of War not punishable under this Code.

139. No person subject to any Articles of War for the Army or Navy of the Queen, or for any part of such Army or Navy, is subject to punishment under this Code for any of the offences defined in this Chapter.

Wearing the dress of a soldier.

140. Whoever, not being a soldier in the Military or Naval service of the Queen, wears any garb or carries any token resembling any garb or token used by such a soldier, with the intention that it may be believed that he is such a soldier, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred Rupees, or with both.

CHAPTER VIII.

Of Offences against the Public Tranquillity.

Unlawful assembly.

141. An assembly of five or more persons is designated an "unlawful assembly," if the common object of the persons composing that assembly, is—

First.—To overawe by criminal force, or show of criminal force, the Legislative or Executive Government of India, or the Government of any Presidency, or any Lieutenant-Governor, or any Public Servant in the exercise of the lawful power of such Public Servant; or

Second.—To resist the execution of any law, or of any legal process; or

Third.—To commit any mischief or criminal trespass, or other offence; or

Fourth.—By means of criminal force, or show of criminal force, to any person, to take or obtain possession of any property, or to deprive any person of the enjoyment of a right of way, or of the use of water or other incorporeal right of which he is in possession or enjoyment, or to enforce any right or supposed right; or

Fifth.—By means of criminal force, or show of criminal force, to compel any person to do what he is not legally bound to do, or to omit to do what he is legally entitled to do.

Explanation.—An assembly which was not unlawful when it assembled may subsequently become an unlawful assembly.

Being a member of an unlawful assembly.

142. Whoever, being aware of facts which render any assembly an unlawful assembly, intentionally joins that assembly, or continues in it, is said to be a member of an unlawful assembly.

Punishment.

143. Whoever is a member of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Joining an unlawful assembly armed with any deadly weapon.

144. Whoever, being armed with any deadly weapon, or with any thing which, used as a weapon of offence, is likely to cause death, is a member of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Joining or continuing in an unlawful assembly knowing that it has been commanded to disperse.

145. Whoever joins or continues in an unlawful assembly, knowing that such unlawful assembly has been commanded in the manner prescribed by law to disperse, shall be punished with imprisonment of description for a term which may exte years, or with fine, or with both.

Force used by one member in prosecution of common object.

146. Whenever ce is used by an unl ly, or by any mem prosecution of the c of such assembly, e such assembly is guilty of the offence o

Punishment for rioting.

147. Whoever is guilty of rio punished with imp either description fo which may extend t years, or with fine, or with both.

Rioting, armed with a deadly weapon.

148. Whoever is guilty of rioting, being armed with a deadly weapon, or with any thing which, used as a weapon of offence, is likely to cause death, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Every member of an unlawful assembly to be deemed guilty of any offence committed in prosecution of common object.

149. If an offence is committed by any member of an unlawful assembly in prosecution of the common object of that assembly, or such as the members of that assembly knew to be likely to be committed in prosecution of that object, every person who, at the time of the committing of that offence, is a member of the same assembly, is guilty of that offence.

Hiring or conniving at hiring of persons to join an unlawful assembly.

150. Whoever hires or engages, or employs, or promotes, or connives at the hiring, engagement, or employment of any person to join or become a member of any unlawful assembly, shall be punishable as a member of such unlawful assembly, and for any offence which may be committed by any such person as a member of such unlawful assembly, in pursuance of such hiring, engagement, or employment, in the same manner as if he had been a member of such unlawful assembly, or himself had committed such offence.

Knowingly joining or continuing in any assembly of five or more persons, after it has been commanded to disperse.

151. Whoever knowingly joins or continues in any assembly of five or more persons likely to cause a disturbance of the public peace, after such assembly has been lawfully commanded to disperse, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Explanation.—If the assembly is an unlawful assembly within the meaning of Section 141, the offender will be punishable under Section 145.

152. Whoever assaults or threatens to assault, or obstructs or attempts to obstruct, any public servant in the discharge of his duty as such public servant, in endeavoring to disperse an unlawful assembly, or to suppress a riot or affray, or uses, or threatens, or attempts to use criminal force to such public servant, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both

Assaulting or obstructing public servant when suppressing riot, &c.

153. Whoever maliciously or wantonly, by doing any thing which is illegal, gives provocation to any person, intending or knowing it to be likely that such provocation will cause the offence of rioting to be committed, shall, if the offence of rioting be committed in consequence of such provocation, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both, and if the offence of rioting be not committed, with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Wantonly giving provocation, with intent to cause riot.

If rioting be committed.

154. Whenever any unlawful assembly or riot takes place, the owner or occupier of the land upon which such unlawful assembly is held, or such riot is committed, and any person having or claiming an interest in such land, shall be punishable with fine not exceeding one thousand Rupees, if he or his agent or manager, knowing that such offence is being or has been committed, or having reason to believe it is likely to be committed, do not give the earliest notice thereof in his or their power to the principal officer at the nearest Police station, and do not, in the case of his or their having reason to believe that it was about to be committed, use all lawful means in his or their power to prevent it, and in the event of its taking place, do not use all lawful means in his or their power to disperse or suppress the riot or unlawful assembly.

Owner or occupier of land on which an unlawful assembly is held.

155. Whenever a riot is committed for the benefit or on behalf of any person who is the owner or occupier of any land respecting which such riot takes place, or who claims any interest in such land, or in the subject of any dispute which gave rise to the riot, or who has accepted or derived any benefit therefrom, such person shall be punishable with fine, if he or his agent or manager, having reason to believe that such riot was likely to be committed, or that the unlawful assembly by which such riot was committed was likely to be held, shall not respectively use all lawful means in his or their power to prevent such assembly or riot from taking place, and for suppressing and dispersing the same.

Liability of person for whose benefit a riot is committed.

156. Whenever a riot is committed for the benefit or on behalf of any person who is the owner or occupier of any land respecting which such riot takes place, or who claims any interest in such land, or in the subject of any dispute which gave rise to the riot, or who has accepted or derived any benefit therefrom, the agent or manager of such person shall be punishable with fine, if such agent or manager, having reason to believe that such riot was likely to be committed, or that the unlawful assembly by which such riot was committed was likely to be held, shall not use all lawful means in his power to prevent such riot or assembly from taking place and for suppressing and dispersing the same.

Liability of agent of owner or occupier for whose benefit a riot is committed.

157. Whoever harbours, receives, or assembles in any house or premises in his occupation or charge, or under his control, any persons, knowing that such persons have been hired, engaged, or employed, or are about to be hired, engaged, or employed, to join or become members of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Harbouring persons hired for an unlawful assembly.

158. Whoever is engaged or hired, or offers or attempts to be hired or engaged, to do or assist in doing any of the acts specified in Section 141, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both; and whoever, being so engaged or hired as aforesaid, goes armed, or engages or offers to go armed, with any deadly weapon or with any thing which, used as a weapon of offence, is likely to cause death, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Being hired to take part in an unlawful assembly or riot.

Or to go armed.

159. When two or more persons, by fighting in a public place, disturb the public peace, they are said to "commit an affray."

Affray.

160. Whoever commits an affray, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to one hundred Rupees, or with both.

Punishment for committing affray.

CHAPTER IX.

Of Offences by or relating to Public Servants.

161. Whoever, being or expecting to be a public servant, accepts or obtains, or agrees to accept, or attempts to obtain from any person, for himself or for any other person, any gratification whatever, other than legal remuneration, as a motive or reward for doing or forbearing to do any official act, or for showing or forbearing to show, in the exercise of his official functions, favor or disfavor to any person, or for rendering or attempting to render any service or disservice to any person, with the Legislative or Executive Government of India, or with the Government of any Presidency or with any Lieutenant-Governor, or with any public servant, as such, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Public servant taking a gratification other than legal remuneration, in respect of an official act.

Explanations.—"Expecting to be a public servant." If a person not expecting to be in office obtains a gratification by deceiving others into a belief that he is about to be in office, and that he will then serve them, he may be guilty of

cheating, but he is not guilty of the offence defined in this Section.

"Gratification." The word "gratification" is not restricted to pecuniary gratifications, or to gratifications estimable in money.

"Legal remuneration." The words "legal remuneration" are not restricted to remuneration which a public servant can lawfully demand, but include all remuneration which he is permitted by the Government which he serves to accept.

"A motive or reward for doing." A person who receives a gratification as a motive for doing what he does not intend to do, or as a reward for doing what he has not done, comes within these words.

Illustrations.

(a) A, a Moonsiff, obtains from Z, a banker, a situation in Z's bank for A's b other, as a reward to A for deciding a cause in favor of Z. A has committed the offence defined in this Section.

(b) A, holding the office of Resident at the Court of a subsidiary power, accepts a lakh of Rupees from the Minister of that power. It does not appear that A accepted this sum as a motive or reward for doing or forbearing to do any particular official act, or for rendering or attempting to render any particular service to that power with the British Government. But it does appear that A accepted the sum as a motive or reward for generally showing favor in the exercise of his official functions to that power. A has committed the offence defined in this Section.

(c) A, a public servant, induces Z erroneously to believe that A's influence with the Government has obtained a title for Z, and thus induces Z to give A money as a reward for this service. A has committed the offence defined in this Section.

Taking a gratification in order, by corrupt or illegal means, to influence a public servant.

162. Whoever accepts, or obtains, or agrees to accept, or attempts to obtain, from any person, for himself or for any other person, any gratification whatever as a motive or reward for inducing, by corrupt or illegal means, any public servant to do or to forbear to do any official act, or in the exercise of the official functions of such public servant to show favor or disfavor to any person, or to render or attempt to render any service or disservice to any per on, with the Legislative or Executive Government of India, or with the Government of any Presidency, or with any Lieutenant-Governor, or with any public servant, as such, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Taking a gratification for the exercise of personal influence with a public servant.

163. Whoever accepts or obtains, or agrees to accept or attempts to obtain, from any person, for himself or for any other person, any gratification whatever, as a motive or reward for inducing, by the exercise of personal influence, any public servant to do or to forbear to do any official act, or in the exercise of the official functions of such public servant to show favor or disfavor to any person, or to render or attempt to render any service or disservice to any person, with the Legislative or Executive Government of India, or with the Government of any Presidency, or with any Lieutenant-Governor, or with any public servant, as such, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

Illustration.

An Advocate who receives a fee for arguing a case before a Judge; a person who receives pay for arranging and correcting a memorial addressed to Government, setting forth the services and claims of the memorialist; a paid agent for a condemned criminal, who lays before the Government statements tending to show that the condemnation was unjust; are not within this Section, inasmuch as they do not exercise or profess to exercise personal influence.

Punishment for abetment by public servant of the offences above defined.

164. Whoever, being a public servant, in respect of whom either of the offences defined in the last two preceding Sections is committed, abets the offence, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Illustration.

A is a public servant. B, A's wife, receives a present as a motive for soliciting A to give an office to a particular person. A abets her doing so. B is punishable with imprisonment for a term not exceeding one year, or fine, or both. A is punishable with imprisonment for a term which may extend to three years, or fine, or both.

Public servant obtaining any valuable thing, without consideration, from person concerned in any proceeding or business transacted by such public servant.

165. Whoever, being a public servant, accepts or obtains, or agrees to accept or attempts to obtain, for himself or for any other person, any valuable thing, without consideration, or for a consideration which he knows to be inadequate, from any person whom he knows to have been, or to be, or to be likely to be concerned in any proceeding or business transacted or about to be transacted by such public servant, or having any connection with the official functions of himself or of any public servant to whom he is subordinate, or from any person whom he knows to be interested in or related to the person so concerned, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Illustrations.

(a) A, a Collector, hires a house of Z, who has a settlement case pending before him. It is agreed that A shall pay fifty Rupees a month, the house being such that, if the bargain were made in good faith, A would be required to pay two hundred Rupees a month. A has obtained a valuable thing from Z without adequate consideration.

(b) A, a Judge, buys of Z, who has a cause pending in A's Court, Government Promissory Notes at a discount, when they are selling in the market at a premium. A has obtained a valuable thing from Z without adequate consideration.

(c) Z's brother is apprehended and taken before A, a Magistrate, on a charge of perjury. A sells to Z shares in a bank at a premium, when they are selling in the market at a discount. Z pays A for the shares accordingly. The money so obtained by A is a valuable thing obtained by him without adequate consideration.

Public servant disobeying a direction of the law, with intent to cause injury to any person.

166. Whoever, being a public servant, knowingly disobeys any direction of the law as to the way in which he is to conduct himself as such public servant, intending to cause, or knowing it to be likely that he will, by such disobedience, cause injury to any person, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

Illustration.

A, being an officer directed by law to take property in execution, in order to satisfy a decree pronounced in Z's favor by a Court of Justice, knowingly disobeys that direction of law, with the knowledge that he is likely thereby to cause injury to Z. A has committed the offence defined in this Section.

167. Whoever being a public servant, and being, as such public servant, charged with the preparation or translation of any document, frames or translates that document in a manner which he knows or believes to be incorrect, intending thereby to cause, or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Public servant framing an incorrect document with intent to cause injury.

168. Whoever, being a public servant, and being legally bound as such public servant not to engage in trade, engages in trade, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

Public servant unlawfully engaging in trade.

169. Whoever, being a public servant, and being legally bound as such public servant, not to purchase or bid for certain property, purchases or bids for that property, either in his own name or in the name of another, or jointly or in shares with others, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both; and the property, if purchased, shall be confiscated.

Public servant unlawfully buying or bidding for property.

170. Whoever pretends to hold any particular office as a public servant, knowing that he does not hold such office, or falsely personates any other person holding such office, and in such assumed character does or attempts to do any act under color of such office, shall be punished with imprisonment of either description, for a term which may extend to two years, or with fine, or with both.

Personating a public servant.

171. Whoever, not belonging to a certain class of public servants, wears any garb, or carries any token resembling any garb or token used by that class of public servants, with the intention that it may be believed, or with the knowledge that it is likely to be believed, that he belongs to that class of public servants, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two hundred Rupees, or with both.

Wearing garb or carrying token used by public servant with fraudulent intent.

CHAPTER X.

Of Contempts of the lawful authority of Public Servants.

172. Whoever absconds in order to avoid being served with a summons, notice, or order proceeding from any public servant legally competent, as such public servant, to issue such summons, notice, or order, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five hundred Rupees, or with both; or if the summons, notice, or order is to attend in person or by agent, or to produce a document in a Court of Justice, with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Absconding to avoid service of summons, or other proceeding from a public servant.

173. Whoever in any manner intentionally prevents the serving on himself, or on any other person, of any summons, notice, or order proceeding from any public servant legally competent, as such public servant, to issue such summons, notice or order, or intentionally prevents the lawful affixing to any place of any such summons, notice, of order, or intentionally removes any such summons, notice, or order from any place to which it is lawfully affixed, or intentionally prevents the lawful making of any proclamation, under the authority of any public servant legally competent, as such public servant, to direct such proclamation to be made, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five hundred Rupees, or with both; or, if the summons, notice, order, or proclamation is to attend in person or by agent, or to produce a document in a Court of Justice, with simple imprisonment for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Preventing service of summons or other proceeding, or preventing publication thereof.

174. Whoever being legally bound to attend in person or by an agent at a certain place and time in obedience to a summons, notice, order, or proclamation proceeding from any public servant legally competent, as such public servant, to issue the same, intentionally omits to attend at that place or time, or departs from the place where he is bound to attend before the time at which it is lawful for him to depart, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five hundred Rupees, or with both; or if the summons, notice, order, or proclamation is to attend in person or by agent in a Court of Justice, with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Non-attendance in obedience to an order from a public servant.

Illustrations.

(a) A being legally bound to appear before the Supreme Court at Calcutta in obedience to a subpœna issuing from that Court, intentionally omits to appear. A has committed the offence defined in this Section.

(b) A being legally bound to appear before a Zillah Judge as a witness, in obedience to a summons issued by that Zillah Judge, intentionally omits to appear. A has committed the offence defined in this Section.

175. Whoever, being legally bound to produce or deliver up any document to any public servant, as such, intentionally omits so to produce or deliver up the same, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five hundred Rupees, or with both; or if the document is to be produced or delivered up to a Court of Justice, with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Omission to produce a document to a public servant by a person legally bound to produce such document.

Illustration.

A, being legally bound to produce a document before a Zillah Court, intentionally omits to produce the same. A has committed the offence defined in this Section.

176. Whoever being legally bound to give any notice or to furnish information on any subject to any public servant, as such, intentionally omits to give such notice, or to furnish such information in the manner and at the time required by law, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five hundred Rupees, or with both ; or, if the notice or information required to be given respects the commission of an offence, or is required for the purpose of preventing the commission of an offence, or in order to the apprehension of an offender, with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Omission to give notice or information to a public servant by a person legally bound to give notice or information.

177. Whoever, being legally bound to furnish information on any subject to any public servant, as such, furnishes, as true, information on the subject which he knows or has reason to believe to be false, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both ; or, if the information which he is legally bound to give respects the commission of an offence, or is required for the purpose of preventing the commission of an offence, or in order to the apprehension of an offender, with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Furnishing false information.

Illustrations.

(a) A, a landholder, knowing of the commission of a murder within the limits of his estate, wilfully misinforms the Magistrate of the District that the death has occurred by accident in consequence of the bite of a snake. A is guilty of the offence defined in this Section.

(b) A, a village watchman, knowing that a considerable body of strangers has passed through his village in order to commit a dacoity in the house of Z, a wealthy merchant residing in a neighbouring place, and being bound, under Clause 5, Section., VII. Regulation III., 1821, of the Bengal Code, to give early and punctual information of the above fact to the officer of the nearest Police Station, wilfully misinforms the Police Officer that a body of suspicious characters passed through the village with a view to commit dacoity in a certain distant place in a different direction. Here A is guilty of the offence defined in this Section.

178. Whoever refuses to bind himself by an oath to state the truth, when required so to bind himself by a public servant, legally competent to require that he shall so bind himself, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Refusing oath when duly required to take oath by a public servant.

179. Whoever, being legally bound to state the truth on any subject to any public servant, refuses to answer any question demanded of him touching that subject by such public servant in the exercise of the legal powers of such public servant, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Refusing to answer a public servant authorized to question.

180. Whoever refuses to sign any statement made by him when required to sign that statement by a public servant legally competent to require that he shall sign that statement, shall be punished with simple imprisonment for a term which may extend to three months, or with fine which may extend to five hundred Rupees, or with both.

Refusing to sign statement.

181. Whoever, being legally bound by an oath to state the truth on any subject to any public servant or other person authorized by law to administer such oath, makes to such public servant or other person as aforesaid, touching that subject, any statement which is false, and which he either knows or believes to be false, or does not believe to be true, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

False statement on oath to public servant or person authorized to administer an oath.

182. Whoever gives to any public servant any information which he knows or believes to be false, intending thereby to cause, or knowing it to be likely that he will thereby cause such public servant to use the lawful power of such public servant to the injury or annoyance of any person, or to do or omit any thing which such public servant ought not to do or omit if the true state of facts respecting which such information is given were known by him, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

False information, with intent to cause a public servant to use his lawful power to the injury of another person.

Illustrations.

(a) A informs a Magistrate that Z, a police officer, subordinate to such Magistrate, has been guilty of neglect of duty or misconduct, knowing such information to be false, and knowing it to be likely that the information will cause the Magistrate to dismiss Z. A has committed the offence defined in this Section.

(b) A falsely informs a public servant that Z has contraband salt in a secret place, knowing such information to be false, and knowing that it is likely that the consequence of the information will be a search of Z's premises, attended with annoyance to Z. A has committed the offence defined in this Section.

183. Whoever offers any resistance to the taking of any property by the lawful authority of any public servant, knowing or having reason to believe that he is such public servant, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Resistance to the taking of property by the lawful authority of a public servant.

184. Whoever intentionally obstructs any sale of property offered for sale by the lawful authority of any public servant, as such, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine, which may extend to five hundred Rupees, or with both.

Obstructing sale of property offered for sale by authority of a public servant.

185. Whoever, at any sale of property held by the lawful authority of a public servant as such, purchases or bids for any property on account of any person, whether himself or any other, whom he knows to be under a legal incapacity to purchase that property at that sale, or bids for such property not intending to perform the obligations under which he lays himself by such bidding, shall be punished with imprisonment of either description for a term which may extend to

Illegal purchase or bid for property offered for sale by authority of a public servant.

one month, or with fine which may extend to two hundred Rupees, or with both.

Obstructing public servant in discharge of his public functions.

186. Whoever voluntarily obstructs any public servant in the discharge of his public functions, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred Rupees, or with both.

Omission to assist public servant when bound by law to give assistance.

187. Whoever, being bound by law to render or furnish assistance to any public servant in the execution of his public duty, intentionally omits to give such assistance, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to two hundred Rupees, or with both; and if such assistance be demanded of him by a public servant legally competent to make such demand for the purposes of executing any process lawfully issued by a Court of Justice, or of preventing the commission of an offence, or of suppressing a riot or affray, or of apprehending a person charged with or guilty of an offence, or of having escaped from lawful custody, shall be punished with simple imprisonment for a term which may extend to six months, or with fine, which may extend to five hundred Rupees, or with both.

Disobedience to an order duly promulgated by a public servant.

188. Whoever, knowing that, by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain order with certain property in his possession or under his management, disobeys such direction, shall, if such disobedience causes or tends to cause obstruction, annoyance, or injury, or risk of obstruction, annoyance, or injury, to any persons lawfully employed, be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to two hundred Rupees, or with both; and if such disobedience causes or tends to cause danger to human life, health, or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Explanation.—It is not necessary that the offender should intend to produce harm, or contemplate his disobedience as likely to produce harm. It is sufficient that he knows of the order which he disobeys, and that his disobedience produces, or is likely to produce harm.

Illustration.

An order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined in this Section.

Threat of injury to a public servant.

189. Whoever holds out any threat of injury to any public servant, or to any person in whom he believes that public servant to be interested, for the purpose of inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of the public functions of such public servant, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Threat of injury to induce any person to refrain from applying for protection to a public servant.

190. Whoever holds out any threat of injury to any person for the purpose of inducing that person to refrain or desist from making a legal application for protection against any injury to any public servant legally empowered as such to give such protection, or to cause such protection to be given, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

CHAPTER XI.

OF FALSE EVIDENCE AND OFFENCES AGAINST PUBLIC JUSTICE.

Giving false evidence.

191. Whoever being legally bound by an oath, or by any express provision of law to state the truth, or being bound by law to make a declaration upon any subject, makes any statement which is false, and which he either knows or believes to be false, or does not believe to be true, is said to give false evidence.

Explanation 1.—A statement is within the meaning of this Section, whether it is made verbally or otherwise.

Explanation 2.—A false statement as to the belief of the person atttesting is within the meaning of this Section, and a person may be guilty of giving false evidence by stating that he believes a thing which he does not believe, as well as by stating that he knows a thing which he does not know.

Illustrations.

(*a*) A, in support of a just claim which B has against Z for one thousand Rupees, falsely swears on a trial that he heard Z admit the justice of B's claim. A has given false evidence.

(*b*) A, being bound by an oath to state the truth, states that he believes a certain signature to be the handwriting of Z, when he does not believe it to be the handwriting of Z. Here A states that which he knows to be false, and therefore gives false evidence.

(*c*) A, knowing the general character of Z's handwriting, states that he believes a certain signature to be the handwriting of Z; A in good faith believing it to be so. Here A's statement is merely as to his belief, and is true as to his belief, and therefore, although the signature may not be the handwriting of Z, A has not given false evidence.

(*d*) A, being bound by an oath to state the truth, states that he knows that Z was at a particular place on a particular day, not knowing any thing upon the subject. A gives false evidence, whether Z was at that place on the day named, or not.

(*e*) A, an interpreter or translator, gives or certifies as a true interpretation or translation of a statement or document which he is bound by oath to interpret or translate truly, that which is not, and which he does not believe to be a true interpretation or translation. A has given false evidence.

Fabricating false evidence.

192. Whoever causes any circumstance to exist, or makes any false entry in any book or record, or makes any document containing a false statement, intending that such circumstance, false entry, or false statement may appear in evidence in a judicial proceeding, or in a proceeding taken by law before a public servant as such, or before an arbitrator, and that such circumstance, false entry, or false statement, so appearing in evidence, may cause any person who in such proceeding is to form an opinion upon the evidence, to entertain an erroneous opinion touching any point material to the result

of such proceeding, is said "to fabricate false evidence."

Illustrations.

(*a*) A puts jewels into a box belonging to Z, with the intention that they may be found in that box, and that this circumstance may cause Z to be convicted of theft. A has fabricated false evidence.

(*b*) A makes a false entry in his shop book for the purpose of using it as corroborative evidence in a Court of Justice. A has fabricated false evidence.

(*c*) A, with the intention of causing Z to be convicted of a criminal conspiracy, writes a letter in imitation of Z's handwriting, purporting to be addressed to an accomplice in such criminal conspiracy, and puts the letter in a place which he knows that the officers of the police are likely to search. A has fabricated false evidence.

Punishment for false evidence.

193. Whoever intentionally gives false evidence in any stage of a judicial proceeding, or fabricates false evidence for the purpose of being used in any stage of a judicial proceeding, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and whoever intentionally gives or fabricates false evidence in any other case, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Explanation 1.—A trial before a Court Martial or before a Military Court of Request is a judicial proceeding.

Explanation 2.—An investigation directed by law preliminary to a proceeding before a Court of Justice, is a stage of a judicial proceeding, though that investigation may not take place before a Court of Justice.

Illustration.

A, in an enquiry before a Magistrate for the purpose of ascertaining whether Z ought to be committed for trial, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding, A has given false evidence.

Explanation 3.—An investigation directed by a Court of Justice according to law, and conducted under the authority of a Court of Justice, is a stage of a judicial proceeding, though that investigation may not take place before a Court of Justice.

Illustration.

A, in an enquiry before an Officer deputed by a Court of Justice to ascertain on the spot the boundaries of land, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding, A has given false evidence.

Giving or fabricating false evidence with intent to procure conviction of a capital offence.

194. Whoever gives or fabricates false evidence, intending thereby to cause, or knowing it to be likely that he will thereby cause, any person to be convicted of an offence which is capital by this Code, shall be punished with transportation for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine; and if an innocent person be convicted and executed in consequence of such false evidence, the person who gives such false evidence shall be punished either with death or the punishment hereinbefore described.

If innocent person be thereby convicted and executed.

Giving or fabricating false evidence with intent to procure conviction of an offence punishable with transportation or imprisonment.

195. Whoever gives or fabricates false evidence, intending thereby to cause, or knowing it to be likely that he will thereby cause any person to be convicted of an offence which by this Code is not capital, but punishable with transportation for life, or imprisonment for a term of seven years or upwards, shall be punished as a person convicted of that offence would be liable to be punished.

Illustration.

A gives false evidence before a Court of Justice, intending thereby to cause Z to be convicted of a dacoity. The punishment of dacoity is transportation for life, or rigorous imprisonment for a term which may extend to ten years, with or without fine. A, therefore, is liable to such transportation or imprisonment, with or without fine.

Using evidence known to be false.

196. Whoever corruptly uses or attempts to use as true or genuine evidence, any evidence which he knows to be false or fabricated, shall be punished in the same manner as if he gave or fabricated false evidence.

Issuing or signing a false certificate.

197. Whoever issues or signs any certificate required by law to be given or signed, or relating to any fact of which such certificate is by law admissible in evidence, knowing or believing that such certificate is false in any material point, shall be punished in the same manner as if he gave false evidence.

Using as a true certificate one known to be false in a material point.

198. Whoever corruptly uses or attempts to use any such certificate as a true certificate, knowing the same to be false in any material point, shall be punished in the same manner as if he gave false evidence.

False statement made in any declaration which is by law receivable as evidence.

199. Whoever, in any declaration made or subscribed by him, which declaration any Court of Justice, or any public servant, or other person, is bound or authorized by law to receive as evidence of any fact, makes any statement which is false, and which he either knows or believes to be false, or does not believe to be true, touching any point material to the object for which the declaration is made or used, shall be punished in the same manner as if he gave false evidence.

Using as true any such declaration known to be false.

200. Whoever corruptly uses or attempts to use as true any such declaration, knowing the same to be false in any material point, shall be punished in the same manner as if he gave false evidence.

Explanation.—A declaration which is inadmissible merely upon the ground of some informality, is a declaration within the meaning of Sections 199 and 200.

Causing disappearance of evidence of an offence committed, or giving false information touching it, to screen the offender.

201. Whoever, knowing or having reason to believe that an offence has been committed, causes any evidence of the commission of that offence to disappear, with the intention of screening the offender from legal punishment, or with that intention gives any information respecting the offence which he knows or believes to be false, shall,

If a capital offence.

if the offence which he knows or believes to have been committed is punishable with death, be punished with imprisonment

of either description for a term which may extend to seven years, and shall also be liable to fine; and if the offence is punishable with transportation for life, or with imprisonment which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence is punishable with imprisonment for any term not extending to ten years, shall be punished with imprisonment of the description provided for the offence, for a term which may extend to one-fourth part of the longest term of the imprisonment provided for the offence, or with fine, or with both.

If punishable with transportation.

If punishable with less than ten years' imprisonment.

Illustration.

A, knowing that B has murdered Z, assists B to hide the body with the intention of screening B from punishment. A is liable to imprisonment of either description for seven years, and also to fine.

202. Whoever, knowing or having reason to believe that an offence has been committed, intentionally omits to give any information respecting that offence which he is legally bound to give, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Intentional omission to give information of an offence, by a person bound to inform.

203. Whoever, knowing or having reason to believe that an offence has been committed, gives any information respecting that offence which he knows or believes to be false, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Giving false information respecting an offence committed.

204. Whoever secretes or destroys any document which he may be lawfully compelled to produce as evidence in a Court of Justice, or in any proceeding lawfully held before a public servant as such, or obliterates or renders illegible the whole or any part of such document with the intention of preventing the same from being produced or used as evidence before such Court or public servant as aforesaid, or after he shall have been lawfully summoned or required to produce the same for that purpose, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Destruction of document to prevent its production as evidence.

205. Whoever falsely personates another, and in such assumed character makes any admission or statement, or confesses judgment, or causes any process to be issued or becomes bail or security, or does any other act in any suit or criminal prosecution, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

False personation for the purpose of any act or proceeding in a suit.

206. Whoever fraudulently removes, conceals, transfers, or delivers to any person any property or any interest therein, intending thereby to prevent that property or interest therein from being taken as a forfeiture or in satisfaction of a fine, under a sentence which has been pronounced, or which he knows to be likely to be pronounced by a Court of Justice or other competent authority, or from being taken in execution of a decree or order which has been made, or which he knows to be likely to be made by a Court of Justice in a Civil suit, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Fraudulent removal or concealment of property to prevent its seizure as a forfeiture or in execution of a decree.

207. Whoever fraudulently accepts, receives, or claims any property or any interest therein, knowing that he has no right or rightful claim to such property or interest, or practises any deception touching any right to any property or any interest therein, intending thereby to prevent that property or interest therein from being taken as a forfeiture or in satisfaction of a fine, under a sentence which has been pronounced, or which he knows to be likely to be pronounced by a Court of Justice or other competent authority, or from being taken in execution of a decree or order which has been made or which he knows to be likely to be made by a Court of Justice in a Civil suit, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Fraudulent claim to property to prevent its seizure as a forfeiture or in execution of a decree.

208. Whoever fraudulently causes or suffers a decree or order to be passed against him at the suit of any person for a sum not due, or for a larger sum than is due to such person, or for any property or interest in property to which such person is not entitled, or fraudulently causes or suffers a decree or order to be executed against him after it has been satisfied, or for any thing in respect of which it has been satisfied, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Fraudulently suffering a decree for a sum not due.

Illustration.

A institutes a suit against Z. Z, knowing that A is likely to obtain a decree against him, fraudulently suffers a judgment to pass against him for a larger amount at the suit of B, who has no just claim against him, in order that B, either on his own account or for the benefit of Z, may share in the proceeds of any sale of Z's property which may be made under A's decree. Z has committed an offence under this Section.

209. Whoever fraudulently or dishonestly, or with intent to injure or annoy any person, makes in a Court of Justice any claim which he knows to be false, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine.

Dishonestly making false claim in a Court of Justice.

210. Whoever fraudulently obtains a decree or order against any person for a sum not due or for a larger sum than is due, or for any property or interest in property to which he is not entitled, or fraudulently causes a decree or order to be executed against any person after it has been satisfied or for any thing in respect of which it has been satisfied, or fraudulently suffers or permits any such act to be done in his name, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Fraudulently obtaining a decree for a sum not due.

211. Whoever, with intent to cause injury to any person, institutes or causes to be instituted any criminal proceeding against that person, or falsely charges any person with having committed an offence, knowing that there is no just or lawful ground for such proceeding or charge against that person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both; and if such criminal proceeding be instituted on a false charge of an offence punishable with death, transportation for life, or imprisonment for seven years or upwards, shall be punishable with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

False charge of offence made with intent to injure.

212. Whenever an offence has been committed, whoever harbours or conceals a person whom he knows or has reason to believe to be the offender, with the intention of screening him from legal punishment, shall, if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine; and if the offence is punishable with transportation for life, or with imprisonment which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence is punishable with imprisonment which may extend to one year and not to ten years, shall be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Harbouring an offender.

If a capital offence.

If punishable with transportation for life or with imprisonment.

Exception.—This provision shall not extend to any case in which the harbour or concealment is by the husband or wife of the offender.

Illustration.

A, knowing that B has committed dacoity, knowingly conceals B in order to screen him from legal punishment. Here, as B is liable to transportation for life, A is liable to imprisonment of either description for a term not exceeding three years, and is also liable to fine.

213. Whoever accepts or attempts to obtain, or agrees to accept, any gratification for himself or any other person, or any restitution of property to himself or any other person, in consideration of his concealing an offence or of his screening any person from legal punishment for any offence, or of his not proceeding against any person for the purpose of bringing him to legal punishment, shall, if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if the offence is punishable with transportation for life, or with imprisonment which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence is punishable with imprisonment not extending to ten years, shall be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Taking gift &c. to screen an offender from punishment.

If a capital offence.

If punishable with transportation for life, or with imprisonment.

214. Whoever gives or causes, or offers or agrees to give or cause, any gratification to any person, or to restore or cause the restoration of any property to any person, in consideration of that person's concealing an offence, or of his screening any person from legal punishment for any offence, or of his not proceeding against any person for the purpose of bringing him to legal punishment, shall, if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if the offence is punishable with transportation for life, or with imprisonment which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence is punishable with imprisonment not extending to ten years, shall be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Offering gift or restoration of property in consideration of screening offender.

If a capital offence.

If punishable with transportation for life, or with imprisonment.

Exception.—The provisions of Sections 213 and 214 do not extend to any case in which the offence consists only of an act irrespective of the intention of the offender, and for which act the person injured may bring a civil action.

Illustrations.

(*a*) A assaults B with intent to commit murder. Here, as the offence does not consist of the assault only, irrespective of the intention to commit murder, it does not fall within the exception, and cannot therefore be compounded.

(*b*) A assaults B. Here, as the offence consists simply of the act, irrespective of the intention of the offender, and as B may have a civil action for the assault, it is within the exception and may be compounded.

(*c*) A commits the offence of bigamy. Here, as the offence is not the subject of a civil action, it cannot be compounded.

(*d*) B commits the offence of adultery with a married woman. The offence may be compounded.

215. Whoever takes or agrees or consents to take any gratification under pretence or on account of helping any person to recover any moveable property of which he shall have been deprived by any offence punishable under this Code, shall, unless he uses all means in his power to cause the offender to be apprehended and convicted of the offence, be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Taking gift to help to recover stolen property, &c.

216. Whenever any person convicted of or charged with an offence, being in lawful custody for that offence, escapes from such custody, or whenever a public servant, in the exercise of the lawful powers of such public servant, orders a certain person to be apprehended for an offence, whoever, knowing of such escape or order for apprehension, harbours or conceals that person with the intention of preventing him from being apprehended, shall be punished in the manner following, that is to say, if the offence for which

Harbouring an offender who has escaped from custody, or whose apprehension has been ordered.

the person was in custody or is ordered to be apprehended is punishable with death, he shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; if the offence is punishable with transportation for life, or imprisonment for ten years, he shall be punished with imprisonment of either description for a term which may extend to three years, with or without fine; and if the offence, is punishable with imprisonment which may extend to one year and not to ten years, he shall be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of the imprisonment provided for such offence, or with fine, or with both.

If a capital offence.

If punishable with transportation for life, or with imprisonment.

Exception.—This provision does not extend to the case in which the harbour or concealment is by the husband or wife of the person to be apprehended.

217. Whoever, being a public servant, knowingly disobeys any direction of the law as to the way in which he is to conduct himself as such public servant, intending thereby to save, or knowing it to be likely that he will thereby save, any person from legal punishment, or subject him to a less punishment than that to which he is liable, or with intent to save, or knowing that he is likely thereby to save any property from forfeiture or any charge to which it is liable by law, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Public servant disobeying a direction of law with intent to save person from punishment or property from forfeiture.

218. Whoever, being a public servant, and being, as such public servant, charged with the preparation, of any record or other writing, frames that record or writing in a manner which he knows to be incorrect, with intent to cause, or knowing it to be likely that he will thereby cause loss or injury to the public or to any person, or with intent thereby to save, or knowing it to be likely that he will thereby save, any person from legal punishment, or with intent to save, or knowing that he is likely thereby to save any property from forfeiture or other charge to which it is liable by law, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Public servant framing an incorrect record or writing with intent to save person from punishment or property from forfeiture.

219. Whoever, being a public servant, corruptly or maliciously makes or pronounces in any stage of a judicial proceeding, any report, order, verdict, or decision which he knows to be contrary to law, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Public servant in a judicial proceeding corruptly making an order, report, &c., which he knows to be contrary to law.

220. Whoever, being in any office which gives him legal authority to commit persons for trial or to confinement, or to keep persons in confinement, corruptly or maliciously commits any person for trial or to confinement, or keeps any person in confinement in the exercise of that authority, knowing that in so doing he is acting contrary to law, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Commitment for trial or confinement by a person having authority who knows that he is acting contrary to law.

221. Whoever, being a public servant, legally bound as such public servant to apprehend or to keep in confinement any person charged with or liable to be apprehended for an offence, intentionally omits to apprehend such person, or intentionally suffers such person to escape or intentionally aids such person in escaping or attempting to escape from such confinement, shall be punished as follows, that is to say:

Intentional omission to apprehend on the part of a public servant bound by law to apprehend.

Punishment.

With imprisonment of either description for a term which may extend to seven years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for an offence punishable with death; or

With imprisonment of either description for a term which may extend to three years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for an offence punishable with transportation for life or imprisonment for a term which may extend to ten years; or

With imprisonment of either description for a term which may extend to two years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for an offence punishable with imprisonment for a term less than ten years.

222. Whoever, being a public servant, legally bound as such public servant to apprehend or to keep in confinement any person under sentence of a Court of Justice for any offence, intentionally omits to apprehend such person, or intentionally suffers such person to escape, or intentionally aids such person in escaping or attempting to escape from such confinement, shall be punished as follows, that is to say:

Intentional omission to apprehend on the part of a public servant bound by law to apprehend person under sentence of a Court of Justice.

Punishment.

With transportation for life, or with imprisonment of either description for a term which may extend to fourteen years, with or without fine, if the person in confinement, or who ought to have been apprehended, is under sentence of death; or

With imprisonment of either description for a term which may extend to seven years, with or without fine, if the person in confinement, or who ought to have been apprehended, is subject by a sentence of a Court of Justice, or by virtue of a commutation of such sentence, to transportation for life or penal servitude for life, or to transportation or penal servitude or imprisonment for a term of ten years or upwards; or

With imprisonment of either description for a term which may extend to three years, or with fine, or with both, if the person in confinement, or who ought to have been apprehended, is subject by a sentence of a Court of Justice to imprisonment for a term not extending to ten years.

223. Whoever, being a public servant, legally bound as such public servant to keep in confinement any person charged with or convicted of any offence, negligently suffers such person to escape from confinement, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Escape from confinement negligently suffered by a public servant.

224. Whoever intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself for any offence with which he is charged or of which he has been convicted, or escapes or attempts to escape from any custody in which he is lawfully detained for any such offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Resistance or obstruction by a person to his lawful apprehension.

Explanation.—The punishment in this Section is in addition to the punishment for which the person to be apprehended or detained in custody was liable for the offence with which he was charged, or of which he was convicted.

225. Whoever intentionally offers any resistance or illegal obstruction to the lawful apprehension of any other person for an offence, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained for an offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both;

Resistance or obstruction to the lawful apprehension of another person.

Punishment.

Or, if the person to be apprehended, or the person rescued or attempted to be rescued, is charged with, or liable to be apprehended for an offence punishable with transportation for life, or imprisonment for a term which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

Or, if the person to be apprehended or rescued, or attempted to be rescued, is charged with, or liable to be apprehended for an offence punishable with death, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

Or, if the person to be apprehended or rescued, is liable, under the sentence of a Court of Justice or by virtue of a commutation of such a sentence, to transportation for life, or to transportation, penal servitude, or imprisonment, for a term of ten years or upwards, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

Or, if the person to be apprehended or rescued, or attempted to be rescued, is under sentence of death, shall be punished with transportation for life, or imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

226. Whoever, having been lawfully transported, returns from such transportation, the term of such transportation not having expired, and his punishment not having been remitted, shall be punished with transportation for life, and shall also be liable to fine, and to be imprisoned with rigorous imprisonment for a term not exceeding three years before he is so transported.

Unlawful return from transportation.

227. Whoever, having accepted any conditional remission of punishment, knowingly violates any condition on which such remission was granted, shall be punished with the punishment to which he was originally sentenced, if he has already suffered no part of that punishment, and if he has suffered any part of that punishment, then with so much of that punishment as he has not already suffered.

Violation of condition of remission of punishment.

228. Whoever intentionally offers any insult, or causes any interruption to any public servant, while such public servant is sitting in any stage of a judicial proceeding, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Intentional insult or interruption to a public servant sitting in any stage of a judicial proceeding.

229. Whoever, by personation or otherwise, shall intentionally cause, or knowingly suffer himself to be returned, empanelled, or sworn as a juryman or assessor in any case in which he knows that he is not entitled by law to be so returned, empanelled, or sworn, or, knowing himself to have been so returned, empanelled, or sworn contrary to law, shall voluntarily serve on such jury or as such assessor, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Personation of a juror or assessor.

CHAPTER XII.

Of Offences relating to Coin and Government Stamps.

230. Coin is metal used as money stamped and issued by the authority of some Government in order to be so used.

Coin.

Coin stamped and issued by the authority of the Queen, or by the authority of the Government of India or of the Government of any Presidency or of any Government in the Queen's Dominions, is the Queen's coin.

Queen's coin.

Illustrations.

(*a*) Cowries are not coin.

(*b*) Lumps of unstamped copper, though used as money, are not coin.

(*c*) Medals are not coin, inasmuch as they are not intended to be used as money.

(*d*) The coin denominated as the Company's Rupee is the Queen's coin.

231. Whoever counterfeits, or knowingly performs any part of the process of counterfeiting coin, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Counterfeiting coin.

Explanation.—A person commits this offence, who, intending to practise deception, or knowing it to be likely that deception will thereby be practised, causes a genuine coin to appear like a different coin.

232. Whoever counterfeits, or knowingly performs any part of the process of counterfeiting the Queen's coin, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Counterfeiting the Queen's coin.

233. Whoever makes or mends, or performs any part of the process of making or mending, or buys, sells, or disposes of, any die or instrument, for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for the purpose of counterfeiting coin, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Making or selling instrument for counterfeiting coin.

234. Whoever makes or mends, or performs any part of the process of making or mending, or buys, sells, or disposes of, any die or instrument, for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for the purpose of counterfeiting the Queen's coin, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Making or selling instrument for counterfeiting Queen's coin.

235. Whoever is in possession of any instrument or material, for the purpose of using the same for counterfeiting coin, or knowing or having reason to believe that the same is intended to be used for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the coin to be counterfeited is the Queen's coin, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Possession of instrument or material for the purpose of using the same for counterfeiting coin.

236. Whoever, being within British India, abets the counterfeiting of coin out of British India, shall be punished in the same manner as if he abetted the counterfeiting of such coin within British India.

Abetting in India the counterfeiting out of India of coin.

237. Whoever imports into British India, or exports therefrom, any counterfeit coin, knowing or having reason to believe that the same is counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Import or export of counterfeit coin.

238. Whoever imports into British India, or exports therefrom, any counterfeit coin, which he knows, or has reason to believe to be a counterfeit of the Queen's coin, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Import or export of counterfeits of the Queen's coin.

239. Whoever, having any counterfeit coin, which at the time when he became possessed of it he knew to be counterfeit, fraudulently or with intent that fraud may be committed, delivers the same to any person, or attempts to induce any person to receive it, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

Delivery to another of coin possessed with the knowledge that it is counterfeit.

240. Whoever, having any counterfeit coin which is a counterfeit of the Queen's coin, and which, at the time when he became possessed of it, he knew to be a counterfeit of the Queen's coin, fraudulently or with intent that fraud may be committed, delivers the same to any person, or attempts to induce any person to receive it, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Delivery of Queen's coin possessed with the knowledge that it is counterfeit.

241. Whoever delivers to any other person as genuine, or attempts to induce any other person to receive as genuine, any counterfeit coin, which he knows to be counterfeit, but which he did not know to be counterfeit at the time when he took it into his possession, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine to an amount which may extend to ten times the value of the coin counterfeited, or with both.

Delivery to another of coin as genuine which when first possessed the deliverer did not know to be counterfeit

Illustration.

A a coiner, delivers counterfeit Company's Rupees to his accomplice B, for the purpose of uttering them. B sells the Rupees to C, another utterer, who buys them knowing them to be counterfeit. C pays away the Rupees for goods to D, who receives them not knowing them to be counterfeit. D, after receiving the Rupees, discovers that they are counterfeit, and pays them away as if they were good. Here D is punishable only under this Section, but B and C are punishable under Section 239 or 240, as the case may be.

242. Whoever fraudulently or with intent that fraud may be committed, is in possession of counterfeit coin, having known at the time when he became possessed thereof, that such coin was counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Possession of counterfeit coin by a person who knew it to be counterfeit when he became possessed thereof.

243. Whoever fraudulently or with intent that fraud may be committed is in possession of counterfeit coin, which is a counterfeit of the Queen's coin, having known at the time when he became possessed of it that it was counterfeit, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Possession of Queen's coin by a person who knew it to be counterfeit when he became possessed thereof.

244. Whoever, being employed in any mint lawfully established in British India, does any act, or omits what he is legally bound to do, with the intention of causing any coin issued from that mint to be of a different weight or composition from the weight or composition fixed by law, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Person employed in a mint causing coin to be of a different weight or composition from that fixed by law.

245. Whoever, without lawful authority, takes out of any mint, lawfully established in British India, any coining tool or instrument, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Unlawfully taking from a mint any coining instrument.

246. Whoever fraudulently or dishonestly performs on any coin any operation which diminishes the weight or alters the composition of that coin, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Fraudulently or dishonestly diminishing the weight or altering the composition of any coin.

Explanation.—A person who scoops out part of the coin, and puts any thing else into the cavity, alters the composition of that coin.

247. Whoever fraudulently or dishonestly performs on any of the Queen's coin any operation which diminishes the weight or alters the composition of that coin, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Fraudulently or dishonestly diminishing the weight or altering the composition of the Queen's coin.

248. Whoever performs on any coin any operation which alters the appearance of that coin, with the intention that the said coin shall pass as a coin of a different description, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Altering appearance of any coin with intent that it shall pass as a coin of a different description.

249. Whoever performs on any of the Queen's coins any operation which alters the appearance of that coin, with the intention that the said coin shall pass as a coin of a different description, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Altering appearance of the Queen's coin with intent that it shall pass as a coin of a different description.

250. Whoever, having coin in his possession with respect to which the offence defined in Section 246 or 248 has been committed, and having known at the time when he became possessed of such coin that such offence had been committed with respect to it, fraudulently or with intent that fraud may be committed, delivers such coin to any other person, or attempts to induce any other person to receive the same, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

Delivery to another of coin possessed with the knowledge that it is altered

251. Whoever having coin in his possession with respect to which the offence defined in Section 247 or 249 has been committed, and having known at the time when he became possessed of such coin that such offence had been committed with respect to it, fraudulently or with intent that fraud may be committed delivers such coin to any other person, or attempts to induce any other person to receive the same, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Delivery of Queen's coin possessed with the knowledge that it is altered.

252. Whoever fraudulently or with intent that fraud may be committed is in possession of coin with respect to which the offence defined in either of the Sections 246 or 248 has been committed, having known at the time of becoming possessed thereof that such offence had been committed with respect to such coin, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Possession of altered coin by a person who knew it to be altered when he became possessed thereof.

253. Whoever fraudulently or with intent that fraud may be committed is in possession of coin with respect to which the offence defined in either of the Sections 247 or 249 has been committed, having known at the time of becoming possessed thereof that such offence had been committed with respect to such coin, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine

Possession of Queen's coin by a person who knew it to be altered when he became possessed thereof.

254. Whoever delivers to any other person as genuine, or as a coin of a different description from what it is, or attempts to induce any person to receive as genuine, or as a different coin from what it is, any coin in respect of which he knows that any such operation as that mentioned in Sections 246, 247, 248, or 249, has been performed, but in respect of which he did not at the time when he took it into his possession know that such operation had been performed, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine to an amount which may extend to ten times the value of the coin for which the altered coin is passed, or attempted to be passed.

Delivery to another of coin as genuine, which, when first possessed, the deliverer did not know to be altered.

255. Whoever counterfeits, or knowingly performs any part of the process of counterfeiting, any stamp issued by Government for the purpose of revenue, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Counterfeiting a Government Stamp.

Explanation.—A person commits this offence who counterfeits by causing a genuine stamp of one denomination to appear like a genuine stamp of a different denomination.

256. Whoever has in his possession any instrument or material for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for the purpose of counterfeiting any stamp issued by Government for the purpose of revenue, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Having possession of an instrument or material for the purpose of counterfeiting a Government Stamp.

257. Whoever makes, or performs any part of the process of making, or buys, or sells, or disposes of, any instrument for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for the purpose of counterfeiting any stamp issued by Government for the purpose of revenue, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Making or selling instrument for the purpose of counterfeiting a Government Stamp.

Sale of counterfeit Government Stamp.

258. Whoever sells, or offers for sale, any stamp which he knows, or has reason to believe to be a counterfeit of any stamp issued by Government for the purpose of revenue, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Having possession of a counterfeit Government Stamp.

259. Whoever has in his possession any stamp which he knows to be a counterfeit of any stamp issued by Government for the purpose of revenue, intending to use or dispose of the same as a genuine stamp or in order that it may be used as a genuine stamp, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Using as genuine a Government Stamp known to be counterfeit.

260. Whoever uses as genuine any stamp knowing it to be a counterfeit of any stamp issued by Government for the purpose of revenue, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both

Effacing any writing from a substance bearing a Government Stamp, or removing from a document a stamp used for it, with intent to cause loss to Government.

261. Whoever, fraudulently or with intent to cause loss to the Government, removes or effaces from any substance bearing any stamp issued by Government for the purpose of revenue, any writing or document for which such stamp has been used, or removes from any writing or document a stamp which has been used for such writing or document, in order that such stamp may be used for a different writing or document, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Using a Government Stamp known to have been before used.

262. Whoever, fraudulently or with intent to cause loss to the Government, uses for any purpose a stamp issued by Government for the purpose of revenue which he knows to have been before used, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Erasure of mark denoting that stamp has been used.

263. Whoever, fraudulently or with intent to cause loss to Government, erases or removes from a stamp issued by Government for the purpose of revenue any mark put or impressed upon such stamp for the purpose of denoting that the same has been used, or knowingly has in his possession, or sells, or disposes of, any such stamp from which such mark has been erased or removed, or sells, or disposes of any such stamp which he knows to have been used, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

CHAPTER XIII.

Of Offences relating to Weights and Measures.

Fraudulent use of false instrument for weighing.

264. Whoever fraudulently uses any instrument for weighing which he knows to be false, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Fraudulent use of false weight or measure.

265. Whoever fraudulently uses any false weight or false measure of length or capacity, or fraudulently uses any weight or any measure of length or capacity as a different weight or measure from what it is, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Being in possession of false weights or measures.

266. Whoever is in possession of any instrument for weighing, or of any weight, or of any measure of length or capacity, which he knows to be false, and intending that the same may be fraudulently used, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Making or selling false weights or measures.

267. Whoever makes, sells, or disposes of, any instrument for weighing, or any weight, or any measure of length or capacity which he knows to be false, in order that the same may be used as true, or knowing that the same is likely to be used as true, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

CHAPTER XIV.

Of Offences affecting the Public Health, Safety, Convenience, Decency, and Morals.

Public nuisance.

268. A person is guilty of a public nuisance, who does any act, or is guilty of an illegal omission which causes any common injury, danger, or annoyance to the public or to the people in general who dwell or occupy property in the vicinity, or which must necessarily cause injury, obstruction, danger, or annoyance to persons who may have occasion to use any public right.

A common nuisance is not excused on the ground that it causes some convenience or advantage.

Negligent act likely to spread infection of any disease dangerous to life.

269. Whoever unlawfully or negligently does any act which is, and which he knows or has reason to believe to be likely to spread the infection of any disease dangerous to life, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Malignant act likely to spread infection of any disease dangerous to life.

270. Whoever malignantly does any act which is, and which he knows, or has reason to believe to be likely to spread the infection of any disease dangerous to life, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Disobedience to a quarantine rule.

271. Whoever knowingly disobeys any rule made and promulgated by the Government of India, or by any Government, for putting any vessel into a state of quarantine, or for regulating the intercourse of vessels in a state of quarantine with the shore, or with other vessels, or for regulating the intercourse between places where an infectious disease prevails, and other places, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Adulteration of food or drink which is intended for sale.

272. Whoever adulterates any article of food or drink, so as to make such article noxious as food or drink, intending to sell such article, as food or drink, or knowing it to be likely that the same will be sold as food or drink, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Sale of noxious food or drink.

273. Whoever sells, or offers or exposes for sale as food or drink, any article which has been rendered or has become noxious, or is in a state unfit for food or drink, knowing or having reason to believe that the same is noxious as food or drink, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Adulteration of drugs.

274. Whoever adulterates any drug or medical preparation in such a manner as to lessen the efficacy, or change the operation of such drug or medical preparation, or to make it noxious, intending that it shall be sold or used for, or knowing it to be likely that it will be sold or used for any medicinal purpose, as if it had not undergone such adulteration, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Sale of adulterated drugs.

275. Whoever, knowing any drug or medical preparation to have been adulterated in such a manner as to lessen its efficacy, to change its operation, or to render it noxious, sells the same, or offers or exposes it for sale, or issues it from any dispensary for medicinal purposes as unadulterated, or causes it to be used for medicinal purposes by any person not knowing of the adulteration, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Sale of any drug as a different drug or preparation.

276. Whoever knowingly sells, or offers or exposes for sale, or issues from a dispensary for medicinal purposes, any drug or medical preparation, as a different drug or medical preparation, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Fouling the water of a public spring or reservoir.

277. Whoever voluntarily corrupts or fouls the water of any public spring or reservoir, so as to render it less fit for the purpose for which it is ordinarily used, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred Rupees, or with both.

Making atmospheres noxious to health.

278. Whoever voluntarily vitiates the atmosphere in any place so as to make it noxious to the health of persons in general dwelling or carrying on business in the neighbourhood or passing along a public way, shall be punished with fine which may extend to five hundred Rupees.

Rash driving or riding on a public way.

279. Whoever drives any vehicle, or rides, on any public way in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any other person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Rash navigation of a vessel.

280. Whoever navigates any vessel in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any other person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Exhibition of a false light, mark, or buoy.

281. Whoever exhibits any false light, mark, or buoy, intending or knowing it to be likely that such exhibition will mislead any navigator, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Conveying person by water for hire in a vessel overloaded or unsafe.

282. Whoever knowingly or negligently conveys, or causes to be conveyed for hire, any person by water in any vessel, when that vessel is in such a state or so loaded as to endanger the life of that person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Danger or obstruction in a public way or navigation.

283. Whoever, by doing any act, or by omitting to take order with any property in his possession or under his charge, causes danger, obstruction, or injury to any person in any public way or public line of navigation, shall be punished with fine which may extend to two hundred Rupees.

Negligent conduct with respect to any poisonous substance.

284. Whoever does, with any poisonous substance, any act in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any other person, or knowingly or negligently omits to take such order with any poisonous substance in his possession as is sufficient to guard against any probable danger to human life from such poisonous substance, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Negligent conduct with respect to any fire or combustible matter.

285. Whoever does, with fire or any combustible matter, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person, or knowingly or negligently omits to take such order with any fire or any combustible matter in his possession as is sufficient to guard against any probable danger to human life from such fire or combustible matter, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

286. Whoever does, with any explosive substance, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person, or knowingly or negligently omits to take such order with any explosive substance in his possession as is sufficient to guard against any probable danger to human life from that substance, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Negligent conduct with respect to any explosive substance.

287. Whoever does, with any machinery, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person, or knowingly or negligently omits to take such order with any machinery in his possession or under his care as is sufficient to guard against any probable danger to human life from such machinery, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Negligent conduct with respect to any machinery in the possession or under the charge of the offender.

288. Whoever, in pulling down or repairing any building, knowingly or negligently omits to take such order with that building as is sufficient to guard against any probable danger to human life from the fall of that building, or of any part thereof, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Negligence with respect to pulling down or repairing buildings.

289. Whoever knowingly or negligently omits to take such order with any animal in his possession as is sufficient to guard against any probable danger to human life, or any probable danger of grievous hurt from such animal, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, which may extend to one thousand Rupees, or with both.

Negligence with respect to any animal.

290. Whoever commits a public nuisance in any case not otherwise punishable by this Code, shall be punished with fine which may extend to two hundred Rupees.

Punishment for public nuisance.

291. Whoever repeats or continues a public nuisance, having been enjoined by any public servant who has lawful authority to issue such injunction not to repeat to continue such nuisance, shall be punished with simple imprisonment for a term which may extend to six months, or with fine, or with both.

Continuance of nuisance after injunction to discontinue.

292. Whoever sells or distributes, imports or prints for sale or hire, or wilfully exhibits to public view, any obscene book, pamphlet, paper, drawing, painting, representation, or figure, or attempts, or offers so to do, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine, or with both.

Sale &c. of obscene books.

Exception.—This Section does not extend to any representation sculptured, engraved, painted, or otherwise represented, on or in any temple, or on any car used for the conveyance of idols, or kept or used for any religious purpose.

293. Whoever has in his possession any such obscene book or other thing as is mentioned in the last preceding Section for the purpose of sale, distribution, or public exhibition, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine, or with both.

Having in possession obscene book for sale or exhibition.

294. Whoever sings, recites, or utters in or near any public place any obscene song, ballad, or words to the annoyance of others, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine, or with both.

Obscene songs.

CHAPTER XV.

OF OFFENCES RELATING TO RELIGION.

295. Whoever destroys, damages, or defiles any place of worship, or any object held sacred by any class of persons with the intention of thereby insulting the religion of any class of persons, or with the knowledge that any class of persons is likely to consider such destruction, damage, or defilement as an insult to their religion, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Injuring or defiling a place of worship, with intent to insult the religion of any class.

296. Whoever voluntarily causes disturbance to any assembly lawfully engaged in the performance of religious worship, or religious ceremonies, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Disturbing a religious assembly.

297. Whoever, with the intention of wounding the feelings of any person, or of insulting the religion of any person, or with the knowledge that the feelings of any person are likely to be wounded, or that the religion of any person is likely to be insulted thereby, commits any trespass in any place of worship or on any place of sepulture or any place set apart for the performance of funeral rites or as a depository for the remains of the dead, or offers any indignity to any human corpse, or causes disturbance to any persons assembled for the performance of funeral ceremonies, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Trespassing on burial places, &c.

298. Whoever, with the deliberate intention of wounding the religious feelings of any person, utters any word or makes any sound in the hearing of that person, or makes any gesture in the sight of that person, or places any object in the sight of that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Uttering words, &c., with deliberate intent to wound the religious feelings of any person.

CHAPTER XVI.

OF OFFENCES AFFECTING THE HUMAN BODY.

Of offences affecting Life.

Culpable homicide.

299. Whoever causes death by doing an act with the intention of causing death, or with the intention of causing such bodily injury as is likely to cause death, or with the knowledge that he is likely by such act to cause death, commits the offence of culpable homicide.

Illustrations.

(*a*) A lays sticks and turf over a pit, with the intention of thereby causing death, or with the knowledge that death is likely to be thereby caused. Z, believing the ground to be firm, treads on it, falls in, and is killed. A has committed the offence of culpable homicide.

(*b*) A knows Z to be behind a bush. B does not know it. A, intending to cause, or knowing it to be likely to cause Z's death, induces B to fire at the bush. B fires and kills Z. Here B may be guilty of no offence; but A has committed the offence of culpable homicide.

(*c*) A, by shooting at a fowl with intent to kill and steal it, kills B, who is behind a bush; A not knowing that he was there. Here, although A was doing an unlawful act, he was not guilty of culpable homicide, as he did not intend to kill B, or to cause death by doing an act that he knew was likely to cause death.

Explanation 1.—A person who causes bodily injury to another who is laboring under a disorder, disease, or bodily infirmity, and thereby accelerates the death of that other, shall be deemed to have caused his death.

Explanation 2.—Where death is caused by bodily injury, the person who causes such bodily injury shall be deemed to have caused the death, although by resorting to proper remedies and skilful treatment the death might have been prevented.

Explanation 3.—The causing of the death of a child in the mother's womb is not homicide. But it may amount to culpable homicide to cause the death of a living child, if any part of that child has been brought forth, though the child may not have breathed or been completely born.

Murder.

300. Except in the cases hereinafter excepted, culpable homicide is murder, if the act by which the death is caused is done with the intention of causing death; or—

2*ndly*.—If it is done with the intention of causing such bodily injury as the offender knows to be likely to cause the death of the person to whom the harm is caused; or—

3*rdly*.—If it is done with the intention of causing bodily injury to any person and the bodily injury intended to be inflicted is sufficient in the ordinary course of nature to cause death; or—

4*thly*.—If the person committing the act knows that it is so imminently dangerous that it must in all probability cause death, or such bodily injury as is likely to cause death, and commits such act without any excuse for incurring the risk of causing death or such injury as aforesaid.

Illustrations.

(*a*) A shoots Z with the intention of killing him. Z dies in consequence. A commits murder.

(*b*) A, knowing that Z is laboring under such a disease that a blow is likely to cause his death, strikes him with the intention of causing bodily injury. Z dies in consequence of the blow. A is guilty of murder, although the blow might not have been sufficient in the ordinary course of nature to cause the death of a person in a sound state of health. But if A, not knowing that Z is laboring under any disease, gives him such a blow as would not in the ordinary course of nature kill a person in a sound state of health, here A, although he may intend to cause bodily injury, is not guilty of murder, if he did not intend to cause death, or such bodily injury as in the ordinary course of nature would cause death.

(*c*) A intentionally gives Z a sword-cut or club-wound sufficient to cause the death of a man in the ordinary course of nature. Z dies in consequence. Here, A is guilty of murder, although he may not have intended to cause Z's death.

(*d*) A without any excuse fires a loaded cannon into a crowd of persons and kills one of them. A is guilty of murder, although he may not have had a premeditated design to kill any particular individual.

When culpable homicide is not murder.

Exception 1.—Culpable homicide is not murder if the offender, whilst deprived of the power of self-control by grave and sudden provocation, causes the death of the person who gave the provocation, or causes the death of any other person by mistake or accident.

The above exception is subject to the following provisoes:—

First.—That the provocation is not sought or voluntarily provoked by the offender as an excuse for killing or doing harm to any person.

Secondly.—That the provocation is not given by anything done in obedience to the law or by a public servant in the lawful exercise of the powers of such public servant.

Thirdly.—That the provocation is not given by anything done in the lawful exercise of the right of private defence.

Explanation. Whether the provocation was grave and sudden enough to prevent the offence from amounting to murder is a question of fact.

Illustrations.

(*a*) A, under the influence of passion excited by a provocation given by Z, intentionally kills Y, Z's child. This is murder, inasmuch as the provocation was not given by the child, and the death of the child was not caused by accident or misfortune in doing an act caused by the provocation.

(*b*) Y gives grave and sudden provocation to A. A, on this provocation, fires a pistol at Y, neither intending nor knowing himself to be likely to kill Z, who is near him, but out of sight. A kills Z. Here A has not committed murder but merely culpable homicide.

(*c*) A is lawfully arrested by Z, a bailiff. A is excited to sudden and violent passion by the arrest, and kills Z. This is murder, inasmuch as the provocation was given by a thing done by a public servant in the exercise of his powers.

(*d*) A appears as a witness before Z, a Magistrate. Z says that he does not believe a word of A's deposition and that A has perjured himself. A is moved to sudden passion by these words, and kills Z. This is murder.

(*e*) A attempts to pull Z's nose. Z, in the exercise of the right of private defence, lays hold of A to prevent him from doing so. A is moved to sudden and violent passion in consequence, and kills Z. This is murder, inasmuch as the provocation was given by a thing done in the exercise of the right of private defence.

(*f*) Z strikes B. B is by this provocation excited to violent rage. A, a by-stander, intending to take advantage of B's rage, and to cause him to kill Z, puts a knife into B's hand for that purpose. B kills Z with the knife. Here B may have committed only culpable homicide, but A is guilty of murder.

Exception 2.—Culpable homicide is not murder, if the offender in the exercise, in good faith, of the right of private defence of person or property, exceeds the power given to him by law and causes the death of the person against whom he is exercising such right of defence without premeditation, and without any intention of doing more harm than is necessary for the purpose of such defence.

Illustration.

Z attempts to horse-whip A, not in such a manner as to cause grievous hurt to A. A draws out a pistol. Z persists in the assault. A believing in good faith that he can by no other means prevent himself from being horse-whipped, shoots Z dead. A has not committed murder, but only culpable homicide.

Exception 3.—Culpable homicide is not murder if the offender, being a public servant or aiding a public servant acting for the advancement of public justice, exceeds the powers given to him by law and causes death by doing an act which he in good faith believes to be lawful and necessary for the due discharge of his duty as such public servant and without ill-will towards the person whose death is caused.

Exception 4.—Culpable homicide is not murder if it is committed without premeditation, in a sudden fight, in the heat of passion, upon a sudden quarrel, and without the offender's having taken undue advantage or acted in a cruel or unusual manner.

Explanation.—It is immaterial in such cases which party offers the provocation or commits the first assault.

Exception 5.—Culpable homicide is not murder when the person whose death is caused, being above the age of eighteen years, suffers death or takes the risk of death with his own consent.

Illustration.

A, by instigation, voluntarily causes Z, a person under eighteen years of age, to commit suicide. Here on account of Z's youth, he was incapable of giving consent to his own death. A has therefore abetted murder.

Culpable homicide by causing the death of a person other than the person whose death was intended.

301. If a person, by doing any thing which he intends or knows to be likely to cause death, commits culpable homicide by causing the death of any person, whose death he neither intends, nor knows himself to be likely to cause, the culpable homicide committed by the offender is of the description of which it would have been if he had caused the death of the person whose death he intended or knew himself to be likely to cause.

Punishment for murder.

302. Whoever commits murder shall be punished with death, or transportation for life, and shall also be liable to fine.

Punishment for murder by a life convict.

303. Whoever, being under sentence of transportation for life, commits murder, shall be punished with death.

Punishment for culpable homicide not amounting to murder.

304. Whoever, commits culpable homicide not amounting to murder shall be punished with transportation for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine, if the act by which the death is caused is done with the intention of causing death, or of causing such bodily injury as is likely to cause death; or with imprisonment of either description for a term which may extend to ten years, or with fine, or with both, if the act is done with the knowledge that it is likely to cause death, but without any intention to cause death or to cause such bodily injury as is likely to cause death.

Abetment of suicide of child or insane person.

305. If any person under eighteen years of age, any insane person, any delirious person, any idiot, or any person in a state of intoxication, commits suicide, whoever abets the commission of such suicide shall be punished with death or transportation for life, or imprisonment for a term not exceeding ten years, and shall also be liable to fine.

Abetment of suicide.

306. If any person commits suicide, whoever abets the commission of such suicide, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Attempt at murder.

307. Whoever does any act with such intention or knowledge and under such circumstances, that if he by that act caused death he would be guilty of murder, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and if hurt is caused to any person by such act, the offender shall be liable either to transportation for life, or to such punishment as is hereinbefore mentioned.

Illustrations.

(*a*) A shoots at Z with intention to kill him, under such circumstances that, if death ensued, A would be guilty of murder. A is liable to punishment under this Section.

(*b*) A with the intention of causing the death of a child of tender years exposes it in a desert place. A has committed the offence defined by this Section, though the death of the child does not ensue.

(*c*) A, intending to murder Z, buys a gun and loads it. A has not yet committed the offence. A fires the gun at Z. He has committed the offence defined in this Section, and if by such firing he wounds Z, he is liable to the punishment provided by the latter part of this Section.

(*d*) A, intending to murder Z by poison, purchases poison and mixes the same with food which remains in A's keeping; A has not yet committed the offence defined in this Section. A places the food on Z's table or delivers it to Z's servants to place it on Z's table. A has committed the offence defined in this Section.

Attempt to commit culpable homicide.

308. Whoever does any act with such intention or knowledge, and under such circumstances that if he by that act caused death he would be guilty of culpable homicide not amounting to murder, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and if hurt is caused to any person by such act, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Illustration.

A, on grave and sudden provocation, fires a pistol at Z, under such circumstances that if he thereby caused death he would be guilty of culpable homicide not amounting to murder. A has committed the offence defined in this Section.

Attempt to commit suicide.

309. Whoever attempts to commit suicide, and does any act towards the commission of such offence, shall be punished with simple imprisonment for a term which may extend to one year, and shall also be liable to fine.

Thug.

310. Whoever at any time after the passing of this Act shall have been habitually associated with any other or others for the purpose of committing robbery or child-stealing by means of or accompanied with murder, is a Thug.

Punishment.

311. Whoever is a Thug shall be punished with transportation for life, and shall also be liable to fine.

Of the causing of Miscarriage, of injuries to unborn Children, of the exposure of Infants, and of the concealment of Births.

Causing miscarriage.

312. Whoever voluntarily causes a woman with child to miscarry shall, if such miscarriage be not caused in good faith for the purpose of saving the life of the woman, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and if the woman be quick with child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—A woman who causes herself to miscarry is within the meaning of this Section.

Causing miscarriage without woman's consent.

313. Whoever commits the offence defined in the last preceding Section without the consent of the woman, whether the woman is quick with child or not, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Death caused by an act done with intent to cause miscarriage.

If act done without woman's consent.

314. Whoever, with intent to cause the miscarriage of a woman with child, does any act which causes the death of such woman, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and if the act is done without the consent of the woman, shall be punished either with transportation for life, or with the punishment abovementioned.

Explanation.—It is not essential to this offence that the offender should know that the act is likely to cause death.

Act done with intent to prevent a child being born alive or to cause it to die after birth.

315. Whoever before the birth of any child does any act with the intention of thereby preventing that child from being born alive, or causing it to die after its birth, and does by such act prevent that child from being born alive, or causes it to die after its birth, shall, if such act be not caused in good faith for the purpose of saving the life of the mother, be punished with imprisonment of either description for a term which may extend to ten years, or with fine, or with both.

Causing death of a quick unborn child by an act amounting to culpable homicide.

316. Whoever does any act under such circumstances, that if he thereby caused death he would be guilty of culpable homicide, and does by such act cause the death of a quick unborn child, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Illustration.

A, knowing that he is likely to cause the death of a pregnant woman, does an act which, if it caused the death of the woman, would amount to culpable homicide. The woman is injured but does not die; but the death of an unborn quick child with which she is pregnant is thereby caused. A is guilty of the offence defined in this Section.

Exposure and abandonment of a child under twelve years by parent or person having care of it.

317. Whoever being the father or mother of a child under the age of twelve years, or having the care of such child, shall expose or leave such child in any place with the intention of wholly abandoning such child, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.—This Section is not intended to prevent the trial of the offender for murder or culpable homicide as the case may be, if the child die in consequence of the exposure.

Concealment of birth by secret disposal of dead body.

318. Whoever by secretly burying or otherwise disposing of the dead body of a child, whether such child die before or after or during its birth, intentionally conceals or endeavors to conceal the birth of such child, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Of hurt.

Hurt.

319. Whoever causes bodily pain, disease, or infirmity to any person is said to cause hurt.

Grievous hurt.

320. The following kinds of hurt only are designated as "grievous":—

First.—Emasculation.

Secondly.—Permanent privation of the sight of either eye.

Thirdly.—Permanent privation of the hearing of either ear.

Fourthly.—Privation of any member or joint.

Fifthly.—Destruction or permanent impairing of the powers of any member or joint.

Sixthly.—Permanent disfiguration of the head or face.

Seventhly.—Fracture or dislocation of a bone or tooth.

Eighthly.—Any hurt which endangers life or which causes the sufferer to be, during the space of twenty days, in severe bodily pain, or unable to follow his ordinary pursuits.

Voluntarily causing hurt.

321. Whoever does any act with the intention of thereby causing hurt to any person, or with the knowledge that he is likely thereby to cause hurt to any person, and does thereby cause hurt to any person, is said "voluntarily to cause hurt."

Voluntarily causing grievous hurt.

322. Whoever voluntarily causes hurt, if the hurt which he intends to cause or knows himself to be likely to cause is grievous hurt, and if the hurt which he causes is grievous hurt, is said "voluntarily to cause grievous hurt."

Explanation.—A person is not said voluntarily to cause grievous hurt except when he both causes grievous hurt, and intends or knows himself to be likely to cause grievous hurt. But he is said voluntarily to cause grievous hurt, if intending or knowing himself to be likely to cause grievous hurt of one kind, he actually causes grievous hurt of another kind.

Illustration.

A, intending or knowing himself to be likely permanently to disfigure Z's face, gives Z a blow which does not permanently disfigure Z's face, but which causes Z to suffer severe bodily pain for the space of twenty days. A has voluntarily caused grievous hurt.

323. Whoever, except in the case provided for by Section 334, voluntarily causes hurt, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to one thousand Rupees, or with both.

Punishment for voluntarily causing hurt.

324. Whoever, except in the case provided for by Section 334, voluntarily causes hurt by means of any instrument for shooting, stabbing, or cutting, or any instrument, which, used as a weapon of offence, is likely to cause death, or by means of fire or any heated substance, or by means of any poison or any corrosive substance, or by means of any explosive substance, or by means of any substance which it is deleterious to the human body to inhale, to swallow, or to receive into the blood, or by means of any animal, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Voluntarily causing hurt by dangerous weapons or means.

325. Whoever, except in the case provided by Section 335, voluntarily causes grievous hurt, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Punishment for voluntarily causing grievous hurt.

326. Whoever, except in the case provided by Section 335, voluntarily causes grievous hurt by means of any instrument for shooting, stabbing, or cutting, or any instrument which, used as a weapon of offence, is likely to cause death, or by means of fire or any heated substance, or by means of any poison or any corrosive substance, or by means of any explosive substance, or by means of any substance which it is deleterious to the human body to inhale, to swallow, or to receive into the blood, or by means of any animal, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing grievous hurt by dangerous weapons or means.

327. Whoever voluntarily causes hurt for the purpose of extorting from the sufferer, or from any person interested in the sufferer, any property or valuable security, or of constraining the sufferer or any person interested in such sufferer to do anything which is illegal, or which may facilitate the commission of an offence, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt to extort property or to constrain to an illegal act.

328. Whoever administers to or causes to be taken by any person any poison or any stupefying, intoxicating, or unwholesome drug, or other thing, with intent to cause hurt to such person, or with intent to commit or to facilitate the commission of an offence, or knowing it to be likely that he will thereby cause hurt, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Causing hurt by means of poison, &c., with intent to commit an offence.

329. Whoever voluntarily causes grievous hurt for the purpose of extorting from the sufferer or from any person interested in the sufferer, any property or valuable security, or of constraining the sufferer or any person interested in such sufferer to do any thing that is illegal or which may facilitate the commission of an offence, shall be punished with transportation for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing grievous hurt to extort property or to constrain to an illegal act.

330. Whoever voluntarily causes hurt, for the purpose of extorting from the sufferer, or any person interested in the sufferer, any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the sufferer, or any person interested in the sufferer, to restore or to cause the restoration of any property or valuable security or to satisfy any claim or demand, or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Voluntarily causing hurt to extort confession or to compel restoration of property.

Illustrations.

(*a*) A, a police officer, tortures Z in order to induce Z to confess that he committed a crime. A is guilty of an offence under this Section.

(*b*) A, a police officer, tortures B to induce him to point out where certain stolen property is deposited. A is guilty of an offence under this Section.

(*c*) A, a revenue officer, tortures Z in order to compel him to pay certain arrears of revenue due from Z. A is guilty of an offence under this Section.

(*d*) A, a zemindar, tortures a ryot in order to compel him to pay his rent. A is guilty of an offence under this Section.

331. Whoever voluntarily causes grievous hurt for the purpose of extorting from the sufferer or any person interested in the sufferer any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the sufferer or any person interested in the sufferer to restore or to cause the restoration of any property or valuable security, or to satisfy any claim or demand or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing grievous hurt to extort confession or to compel restoration of property.

332. Whoever voluntarily causes hurt to any person being a public servant in the discharge of his duty as such public servant, or with intent to prevent or deter that person or any other public servant from discharging his duty as such public servant, or in consequence of anything done or attempted to be done by that person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Voluntarily causing hurt to deter public servant from his duty.

333. Whoever voluntarily causes grievous hurt to any person being a public servant in the discharge of his duty as such public servant, or with intent to prevent or deter that person or any other public servant from discharging his duty as such public servant, or in consequence of any thing done or attempted to be done by that person in the lawful discharge of his duty as such public servant, shall be punished

Voluntarily causing grievous hurt to deter public servant from his duty.

with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt on provocation.

334. Whoever voluntarily causes hurt on grave and sudden provocation, if he neither intends nor knows himself to be likely to cause hurt to any person other than the person who gave the provocation, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine, which may extend to five hundred Rupees, or with both.

Causing grievous hurt on provocation.

335. Whoever causes grievous hurt on grave and sudden provocation, if he neither intends nor knows himself to be likely to cause grievous hurt to any person other than the person who gave the provocation, shall be punished with imprisonment of either description for a term which may extend to four years, or with fine, which may extend to two thousand Rupees, or with both.

Explanation.—The last two Sections are subject to the same provisoes as Exception 1, Section 300.

Punishment for act which endangers life or the personal safety of others.

336. Whoever does any act so rashly or negligently as to endanger human life or the personal safety of others, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two hundred and fifty Rupees, or with both.

Causing hurt by an act which endangers life or the personal safety of others.

337. Whoever causes hurt to any person by doing any act so rashly or negligently as to endanger human life or the personal safety of others, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five hundred Rupees, or with both.

Causing grievous hurt by an act which endangers life or the personal safety of others.

338. Whoever causes grievous hurt to any person by doing any act so rashly or negligently as to endanger human life or the personal safety of others, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, which may extend to one thousand Rupees, or with both.

Of wrongful Restraint and wrongful Confinement.

Wrongful restraint.

339. Whoever voluntarily obstructs any person so as to prevent that person from proceeding in any direction in which that person has a right to proceed, is said wrongfully to restrain that person.

Exception.—The obstruction of a private way over land or water which a person in good faith believes himself to have a lawful right to obstruct, is not an offence within the meaning of this Section.

Illustration.

A obstructs a path along which Z has a right to pass, A, not believing in good faith that he has a right to stop the path. Z is thereby prevented from passing. A wrongfully restrains Z.

Wrongful confinement.

340. Whoever wrongfully restrains any person in such a manner as to prevent that person from proceeding beyond certain circumscribing limits, is said "wrongfully to confine" that person.

Illustrations.

(a) A causes Z to go within a walled space, and locks Z in. Z is thus prevented from proceeding in any direction beyond the circumscribing line of wall. A wrongfully confines Z.

(b) A places men with fire-arms at the outlets of a building and tells Z that they will fire at Z, if Z attempts to leave the building. A wrongfully confines Z.

Punishment for wrongful restraint.

341. Whoever wrongfully restrains any person, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five hundred Rupees, or with both.

Punishment for wrongful confinement.

342. Whoever wrongfully confines any person shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to one thousand Rupees, or with both.

Wrongful confinement for three or more days.

343. Whoever wrongfully confines any person for three days, or more, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Wrongful confinement for ten or more days.

344. Whoever wrongfully confines any person for ten days, or more, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Wrongful confinement of person, for whose liberation a writ has been issued.

345. Whoever keeps any person in wrongful confinement, knowing that a writ for the liberation of that person has been duly issued, shall be punished with imprisonment of either description for a term which may extend to two years in addition to any term of imprisonment to which he may be liable under any other Section of this Code.

Wrongful confinement in secret.

346. Whoever wrongfully confines any person in such a manner as to indicate an intention that the confinement of such person may not be known to any person interested in the person so confined, or to any public servant, or that the place of such confinement may not be known to or discovered by any such person or public servant as hereinbefore mentioned, shall be punished with imprisonment of either description for a term which may extend to two years, in addition to any other punishment to which he may be liable for such wrongful confinement.

Wrongful confinement for the purpose of extorting property or constraining to an illegal act.

347. Whoever wrongfully confines any person for the purpose of extorting from the person confined, or from any person interested in the person confined, any property or valuable security, or of constraining the person confined or any person interested in such person to do any thing illegal or to give any information which may facilitate the commission of an offence, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Wrongful confinement for the purpose of extorting confession or of compelling restoration of property.

348. Whoever wrongfully confines any person for the purpose of extorting from the person confined or any person interested in the person confined, any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the person confined or any person interested in the person confined to restore or to cause

the restoration of any property or valuable security or to satisfy any claim or demand, or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Of Criminal Force and Assault.

Force.

349. A person is said to use force to another if he causes motion, change of motion, or cessation of motion to that other, or if he causes to any substance such motion, or change of motion, or cessation of motion as brings that substance into contact with any part of that other's body, or with anything which that other is wearing or carrying, or with anything so situated that such contact affects that other's sense of feeling: provided that the person causing the motion, or change of motion, or cessation of motion, causes that motion, change of motion, or cessation of motion in one of the three ways hereinafter described.—

First.—By his own bodily power.

Secondly.—By disposing any substance in such a manner that the motion or change or cessation of motion takes place without any further act on his part, or on the part of any other person.

Thirdly.—By inducing any animal to move, to change its motion, or to cease to move.

Criminal Force.

350. Whoever intentionally uses force to any person, without that person's consent, in order to the committing of any offence, or intending by the use of such force to cause, or knowing it to be likely that by the use of such force he will cause injury, fear, or annoyance to the person to whom the force is used, is said to use criminal force to that other.

Illustrations.

(*a*) Z is sitting in a moored boat on a river. A unfastens the moorings, and thus intentionally causes the boat to drift down the stream. Here A intentionally causes motion to Z and he does this by disposing substances in such a manner that the motion is produced without any other act on any person's part. A has therefore intentionally used force to Z; and if he has done so without Z's consent, in order to the committing of any offence, or intending or knowing it to be likely that this use of force will cause injury, fear, or annoyance to Z, A has used criminal force to Z.

(*b*) Z is riding in a chariot. A lashes Z's horses, and thereby causes them to quicken their pase. Here A has caused change of motion to Z by inducing animals to change their motion. A has therefore used force to Z; and if A has done this without Z's consent, intending or knowing it to be likely that he may thereby injure, frighten, or annoy Z, A has committed criminal force to Z.

(*c*) Z is riding in a palanquin. A, intending to rob Z, seizes the pole, and stops the palanquin. Here, A has caused cessation of motion to Z, and he has done this by his own bodily power. A has therefore used force to Z; and as A has acted thus intentionally, without Z's consent, in order to the commission of an offence, A has used criminal force to Z.

(*d*) A intentionally pushes against Z in the street. Here A has by his own bodily power moved his own person so as to bring it into contact with Z. He has therefore intentionally used force to Z, and if he has done so without Z's consent, intending or knowing it to be likely that he may thereby injure, frighten, or annoy Z, he has used criminal force to Z.

(*e*) A throws a stone intending or knowing it to be likely that the stone will be thus brought into contact with Z, or with Z's clothes, or with something carried by Z, or that it will strike water, and dash up the water against Z's clothes, or something carried by Z. Here, if the throwing of the stone produce the effect of causing any substance to come into contact with Z, or Z's clothes, A has used force to Z; and if he did so without Z's consent, intending thereby to injure, frighten, or annoy Z, he has used criminal force to Z.

(*f*) A intentionally pulls up a woman's veil. Here A intentionally uses force to her; and if he does so without her consent, intending or knowing it to be likely that he may thereby injure, frighten, or annoy her, he has used criminal force to her.

(*g*) Z is bathing. A pours into the bath water which he knows to be boiling. Here, A intentionally by his own bodily power causes such motion in the boiling water as brings that water into contact with Z, or with other water so situated that such contact must affect Z's sense of feeling: A has therefore intentionally used force to Z; and if he has done this without Z's consent, intending or knowing it to be likely that he may thereby cause injury, fear, or annoyance to Z. A has used criminal force to Z.

(*h*) A incites a dog to spring upon Z, without Z's consent. Here, if A intends to cause injury, fear, or annoyance to Z, he uses criminal force to Z.

Assault.

351. Whoever makes any gesture, or any preparation, intending or knowing it to be likely that such gesture or preparation will cause any person present to apprehend that he who makes that gesture or preparation is about to use criminal force to that person, is said to commit an assault.

Explanation.—Mere words do not amount to an assault. But the words which a person uses may give to his gestures or preparation such a meaning as may make those gestures or preparations amount to an assault.

Illustrations.

(*a*) A shakes his fist at Z, intending or knowing it to be likely that he may thereby cause Z to believe that A is about to strike Z. A has committed an assault.

(*b*) A begins to unloose the muzzle of a ferocious dog, intending, or knowing it to be likely that he may thereby cause Z to believe that he is about to cause the dog to attack Z. A has committed an assault upon Z.

(*c*) A takes up a stick, saying to Z, "I will give you a beating." Here, though the words used by A could in no case amount to an assault, and though the mere gesture, unaccompanied by any other circumstances, might not amount to an assault, the gesture explained by the words may amount to an assault.

Punishment for using criminal force otherwise than on grave provocation.

352. Whoever assaults or uses criminal force to any person otherwise than on grave and sudden provocation given by that person, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred Rupees, or with both.

Explanation.—Grave and sudden provocation will not mitigate the punishment for an offence under this Section, if the provocation is sought or voluntarily provoked by the offender as an excuse for the offence; or—

If the provocation is given by any thing done in obedience to the law or by a public servant in the lawful exercise of the powers of such public servant; or—

If the provocation is given by any thing done in the lawful exercise of the right of private defence.

Whether the provocation was grave and sudden enough to mitigate the offence, is a question of fact.

Using criminal force to deter a public servant from discharge of his duty.

353. Whoever assaults or uses criminal force to any person being a public servant in the execution of his duty as such public servant, or with intent to prevent or deter that person from discharging his duty as such public servant, or in consequence of any thing done or attempted to be done by such person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

354. Whoever assaults or uses criminal force to any woman, intending to outrage or knowing it to be likely that he will thereby outrage her modesty, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Assault or use of criminal force to a woman with intent to outrage her modesty.

355. Whoever assaults or uses criminal force to any person, intending thereby to dishonor that person otherwise than on grave and sudden provocation given by that person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Assault or criminal force with intent to dishonor a person, otherwise than on grave provocation.

356. Whoever assaults or uses criminal force to any person, in attempting to commit theft on any property which that person is then wearing or carrying, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Assault or criminal force in attempt to commit theft of property carried by a person.

357. Whoever assaults or uses criminal force to any person, in attempting wrongfully to confine that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to one thousand Rupees, or with both.

Assault or criminal force in attempt wrongfully to confine person.

358. Whoever assaults or uses criminal force to any person on grave and sudden provocation given by that person, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to two hundred Rupees, or with both.

Assaulting or using criminal force on grave provocation.

Explanation.—The last Section is subject to the same explanation as Section 352.

Of Kidnapping, Abduction, Slavery and forced labor.

359. Kidnapping is of two kinds; kidnapping from British India, and kidnapping from lawful guardianship.

Kidnapping.

360. Whoever conveys any person beyond the limits of British India without the consent of that person, or of some person legally authorized to consent on behalf of that person, is said to kidnap that person from British India.

Kidnapping from British India.

361. Whoever takes or entices any minor under fourteen years of age if a male, or under sixteen years of age if a female, or any person of unsound mind, out of the keeping of the lawful guardian of such minor or person of unsound mind, without the consent of such guardian, is said to kidnap such minor or person from lawful guardianship.

Kidnapping from lawful guardianship.

Explanation.—The words "Lawful Guardian" in this Section include any person lawfully entrusted with the care or custody of such minor or other person.

Exception.—This Section does not extend to the act of any person who in good faith believes himself to be the father of an illegitimate child, or who in good faith believes himself to be entitled to the lawful custody of such child, unless such act is committed for an immoral or unlawful purpose.

362. Whoever by force compels, or by any deceitful means induces, any person to go from any place, is said to abduct that person.

Abduction.

363. Whoever kidnaps any person from British India or from lawful guardianship, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Punishment for kidnapping.

364. Whoever kidnaps or abducts any person in order that such person may be murdered or may be so disposed of as to be put in danger of being murdered shall be punished with transportation for life, or rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Kidnapping or abducting in order to murder.

Illustrations.

(*a*) A kidnaps Z from British India, intending or knowing it to be likely that Z may be sacrified to an idol. A has committed the offence defined in this Section.

(*b*) A forcibly carries or entices B away from his home in order that B may be murdered. A has committed the offence defined in this Section.

365. Whoever kidnaps or abducts any person with intent to cause that person to be secretly and wrongfully confined, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Kidnapping or abducting with intent secretly and wrongfully to confine a person.

366. Whoever kidnaps or abducts any woman with intent that she may be compelled, or knowing it to be likely that she will be compelled to marry any person against her will, or in order that she may be forced or seduced to illicit intercourse, or knowing it to be likely that she will be forced or seduced to illicit intercourse, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Kidnapping or abducting a woman to compel her marriage, &c.

367. Whoever kidnaps or abducts any person, in order that such person may be subjected, or may be so disposed of as to be put in danger of being subjected to grievous hurt, or slavery, or to the unnatural lust of any person, or knowing it to be likely that such person will be so subjected or disposed of, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Kidnapping or abducting in order to subject a person to grievous hurt, slavery, &c.

368. Whoever, knowing that any person has been kidnapped or has been abducted, wrongfully conceals or confines such person, shall be punished in the same manner as if he had kidnapped or abducted such person with the same intention or knowledge, or for the same purpose as that with or for which he conceals or detains such person in confinement.

Wrongfully concealing or keeping in confinement a kidnapped person.

369. Whoever kidnaps or abducts any child under the age of ten years with the intention of taking dishonestly any moveable property from the person of such child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Kidnapping or abducting child under ten years with intent to steal moveable property from the person of such child.

370. Whoever imports, exports, removes, buys, sells, or disposes of, any person as a slave, or accepts, receives, or detains against his will any person as a slave, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Buying or disposing of any person as a slave.

371. Whoever habitually imports, exports, removes, buys, sells, traffics, or deals in slaves, shall be punished with transportation for life, or with imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

Habitual dealing in slaves.

372. Whoever sells, lets to hire, or otherwise disposes of any minor under the age of sixteen years with intent that such minor shall be employed or used for the purpose of prostitution or for any unlawful and immoral purpose, or knowing it to be likely that such minor will be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Selling of any minor for purposes of prostitution, &c.

373. Whoever buys, hires, or otherwise obtains possession of any minor under the age of sixteen years with intent that such minor shall be employed or used for the purpose of prostitution, or for any unlawful and immoral purpose, or knowing it to be likely that such minor will be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Buying of any minor for purposes of prostitution.

374. Whoever unlawfully compels any person to labor against the will of that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Unlawful compulsory labor.

Of Rape.

375. A man is said to commit "rape," who, except in the case hereinafter excepted, has sexual intercourse with a woman under circumstances falling under any of the five following descriptions:—

Rape.

First.—Against her will.

Secondly.—Without her consent.

Thirdly.—With her consent, when her consent has been obtained by putting her in fear of death, or of hurt.

Fourthly.—With her consent, when the man knows that he is not her husband, and that her consent is given because she believes that he is another man to whom she is or believes herself to be lawfully married.

Fifthly.—With or without her consent, when she is under ten years of age.

Explanation.—Penetration is sufficient to constitute the sexual intercourse necessary to the offence of rape.

Exception.—Sexual intercourse by a man with his own wife, the wife not being under ten years of age, is not rape.

376. Whoever commits rape shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Punishment for rape.

Of unnatural Offences.

377. Whoever voluntarily has carnal intercourse against the order of nature with any man, woman, or animal, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Unnatural offences.

Explanation.—Penetration is sufficient to constitute the carnal intercourse necessary to the offence described in this Section.

CHAPTER XVII.

OF OFFENCES AGAINST PROPERTY.

Of Theft.

378. Whoever, intending to take dishonestly any moveable property out of the possession of any person without that person's consent, moves that property in order to such taking, is said to commit theft.

Theft.

Explanation 1.—A thing so long as it is attached to the earth, not being moveable property, is not the subject of theft; but it becomes capable of being the subject of theft as soon as it is severed from the earth.

Explanation 2.—A moving, effected by the same act which effects the severance, may be a theft.

Explanation 3.—A person is said to cause a thing to move by removing an obstacle which prevented it from moving, or by separating it from any other thing, as well as by actually moving it.

Explanation 4.—A person, who by any means causes an animal to move, is said to move that animal, and to move every thing which, in consequence of the motion so caused, is moved by that animal.

Explanation 5.—The consent mentioned in the definition may be express or implied, and may be given either by the person in possession, or by any person having for that purpose authority either express or implied.

Illustrations.

(*a*) A cuts down a tree on Z's ground, with the intention of dishonestly taking the tree out of Z's possession, without Z's consent. Here as soon as A has severed the tree, in order to such taking, he has committed theft.

(*b*) A puts a bait for dogs in his pocket, and thus induces Z's dog to follow it. Here if A's intention be dishonestly to take the dog out of Z's possession without Z's consent, A has committed theft as soon as Z's dog has begun to follow A.

(*c*) A meets a bullock carrying a box of treasure. He drives the bullock in a certain direction, in order that he may dishonestly take the treasure. As soon as the bullock begins to move, A has committed theft of the treasure.

(*d*) A, being Z's servant, and intrusted by Z with the care of Z's plate, dishonestly runs away with the plate, without Z's consent. A has committed theft.

(*e*) Z, going on a journey, entrusts his plate to A, the keeper of a ware-house, till Z shall return. A carries the plate to a goldsmith and sells it. Here the plate was not in Z's possession. It could not therefore be taken out of Z's possession, and A has not committed theft, though he may have committed criminal breach of trust.

(*f*) A finds a ring belonging to Z on a table in the house which Z occupies. Here the ring is in Z's possession, and if A dishonestly removes it, A commits theft.

(*g*) A finds a ring lying on the high-road, not in the possession of any person. A by taking it commits no theft, though he may commit criminal misappropriation of property.

(*h*) A sees a ring belonging to Z lying on a table in Z's house. Not venturing to misappropriate the ring immediately for fear of search and detection, A hides the ring in a place where it is highly improbable that it will ever be found by Z, with the intention of taking the ring from the hiding place and selling it when the loss is forgotten. Here A, at the time of first moving the ring, commits theft.

(*i*) A delivers his watch to Z, a jeweller, to be regulated. Z carries it to his shop. A, not owing to the jeweller any debt for which the jeweller might lawfully detain the watch as a security, enters the shop openly, takes his watch by force out of Z's hand, and carries it away. Here A, though he may have committed criminal trespass and assault, has not committed theft, inasmuch as what he did was not done dishonestly.

(*j*) If A owes money to Z for repairing the watch, and if Z retains the watch lawfully as a security for the debt, and A takes the watch out of Z's possession, with the intention of depriving Z of the property as a security for his debt, he commits theft, inasmuch as he takes it dishonestly.

(*k*) Again if A, having pawned his watch to Z, takes it out of Z's possession without Z's consent, not having paid what he had borrowed on the watch, he commits theft, though the watch is his own property, inasmuch as he takes it dishonestly.

(*l*) A takes an article belonging to Z out of Z's possession, without Z's consent, with the intention of keeping it until he obtains money from Z as a reward for its restoration. Here A takes dishonestly. A has therefore committed theft.

(*m*) A, being on friendly terms with Z, goes into Z's library in Z's absence, and takes away a book without Z's express consent, for the purpose merely of reading it, and with the intention of returning it. Here, it is probable that A may have conceived that he had Z's implied consent to use Z's book. If this was A's impression, A has not committed theft.

(*n*) A asks charity from Z's wife. She gives A money, food, and clothes, which A knows to belong to Z her husband. Here, it is probable that A may conceive that Z's wife is authorized to give away alms. If this was A's impression, A has not committed theft.

(*o*) A is the paramour of Z's wife. She gives A valuable property, which A knows to belong to her husband Z, and to be such property as she has not authority from Z to give. If A takes the property dishonestly, he commits theft.

(*p*) A in good faith, believing property belonging to Z to be A's own property, takes that property out of B's possession. Here, as A does not take dishonestly, he does not commit theft.

379. Whoever commits theft shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Punishment for theft.

380. Whoever commits theft in any building, tent, or vessel, which building, tent, or vessel is used as a human dwelling, or for the custody of property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Theft in dwelling-house, &c.

381. Whoever being a clerk or servant, or being employed in the capacity of a clerk or servant, commits theft in respect of any property in the possession of his master or employer, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Theft by clerk or servant of property in possession of master.

382. Whoever commits theft, having made preparation for causing death, or hurt, or restraint, or fear of death, or of hurt, or of restraint, to any person, in order to the committing of such theft, or in order to the effecting of his escape after the committing of such theft, or in order to the retaining of property taken by such theft, shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Theft after preparation made for causing death or hurt in order to the committing of the theft.

Illustrations.

(*a*) A commits theft on property in Z's possession; and, while committing this theft, he has a loaded pistol under his garment, having provided this pistol for the purpose of hurting Z in case Z should resist. A has committed the offence defined in this Section.

(*b*) A picks Z's pocket, having posted several of his companions near him, in order that they may restrain Z, if Z should perceive what is passing and should resist, or should attempt to apprehend A. A has committed the offence defined in this Section.

Of Extortion.

383. Whoever intentionally puts any person in fear of any injury to that person, or to any other, and thereby dishonestly induces the person so put in fear to deliver to any person any property or valuable security or any thing signed or sealed which may be converted into a valuable security, commits "extortion."

Extortion.

Illustrations.

(*a*) A threatens to publish a defamatory libel concerning Z, unless Z gives him money. He thus induces Z to give him money. A has committed extortion.

(*b*) A threatens Z that he will keep Z's child in wrongful confinement, unless Z will sign and deliver to A a promissory note, binding Z to pay certain monies to A. Z signs and delivers the note. A has committed extortion.

(*c*) A threatens to send club-men to plough up Z's field, unless Z will sign and deliver to B a bond binding Z under a penalty to deliver certain produce to B, and thereby induces Z to sign and deliver the bond. A has committed extortion.

(*d*) A, by putting Z in fear of grievous hurt, dishonestly induces Z to sign or affix his seal to a blank paper and deliver it to A. Z signs and delivers the paper to A. Here, as the paper so signed may be converted into a valuable security, A has committed extortion.

384. Whoever commits extortion shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Punishment for extortion.

385. Whoever, in order to the committing of extortion, puts any person in fear, or attempts to put any person in fear of any injury, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Putting person in fear of injury in order to commit extortion.

386. Whoever commits extortion by putting any person in fear of death or of grievous hurt to that person or to any other, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Extortion by putting a person in fear of death or grievous hurt.

387. Whoever, in order to the committing of extortion, puts or attempts to put any person in fear of death or of grievous hurt to that person or to any other, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Putting person in fear of death or of grievous hurt, in order to commit extortion.

388. Whoever commits extortion by putting any person in fear of an accusation against that person or any other, of having committed, or attempted to commit any offence punishable with death, or with transportation for life, or with imprisonment for a term which may extend to ten years, or of having attempted to induce any other person to commit such offence, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and if the offence be one punishable under Section 377 may be punished with transportation for life.

Extortion by threat of accusation of an offence punishable with death or transportation, &c.

389. Whoever, in order to the committing of extortion, puts or attempts to put any person in fear of an accusation, against that person or any other, of having committed or attempted to commit an offence punishable with death or with transportation for life, or with imprisonment for a term which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and if the offence be punishable under Section 377 may be punished with transportation for life.

Putting person in fear of accusation of offence, in order to commit extortion.

Of Robbery and Dacoity.

390. In all robbery there is either theft or extortion.

Robbery.

Theft is "robbery," if, in order to the committing of the theft, or in committing the theft, or in carrying away or attempting to carry away property obtained by the theft, the offender, for that end, voluntarily causes or attempts to cause to any person death or hurt, or wrongful restraint, or fear of instant death, or of instant hurt, or of instant wrongful restraint.

When theft is robbery.

Extortion is "robbery," if the offender, at the time of committing the extortion, is in the presence of the person put in fear, and commits the extortion by putting that person in fear of instant death, of instant hurt, or of instant wrongful restraint to that person, or to some other person, and, by so putting in fear, induces the person so put in fear then and there to deliver up the thing extorted.

When extortion is robbery.

Explanation.—The offender is said to be present if he is sufficiently near to put the other person in fear of instant death, of instant hurt, or of instant wrongful restraint.

Illustrations.

(*a*) A holds Z down, and fraudulently takes Z's money and jewels from Z's clothes, without Z's consent. Here A has committed theft, and, in order to the committing of that theft, has voluntarily caused wrongful restraint to Z. A has therefore committed robbery.

(*b*) A meets Z on the high road, shows a pistol, and demands Z's purse. Z, in consequence, surrenders his purse. Here A has extorted the purse from Z by putting him in fear of instant hurt, being at the time of committing the extortion in his presence. A has therefore committed robbery.

(*c*) A meets Z and Z's child on the high road. A takes the child, and threatens to fling it down a precipice, unless Z delivers his purse. Z, in consequence, delivers his purse. Here A has extorted the purse from Z, by causing Z to be in fear of instant hurt to the child who is there present. A has therefore committed robbery on Z.

(*d*) A obtains property from Z by saying—"Your child is in the hands of my gang, and will be put to death unless you send us ten thousand Rupees." This is extortion, and punishable as such; but it is not robbery, unless Z is put in fear of the instant death of his child.

391. When five or more persons conjointly commit or attempt to commit a robbery, or where the whole number of persons conjointly committing or attempting to commit a robbery, and persons present and aiding such commission or attempt, amount to five or more, every person so committing, attempting, or aiding, is said to commit "dacoity."

Dacoity.

392. Whoever commits robbery shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine; and if the robbery be committed on the highway between sunset and sunrise, the imprisonment may be extended to fourteen years.

Punishment for robbery.

393. Whoever attempts to commit robbery shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

Attempt to commit robbery.

394. If any person, in committing or in attempting to commit robbery, voluntarily causes hurt, such person, and any other person jointly concerned in committing or attempting to commit such robbery, shall be punished with transportation for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt in committing robbery.

395. Whoever commits dacoity shall be punished with transportation for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Punishment for dacoity.

396. If any one of five or more persons, who are conjintly committing dacoity, commits murder in so committing dacoity, every one of those persons shall be punished with death, or transportation for life, or rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Dacoity with murder.

397. If, at the time of committing robbery or dacoity, the offender uses any deadly weapon, or causes grievous hurt to any person, or attempts to cause death or grievous hurt to any person, the imprisonment with which such offender shall be punished shall not be less than seven years.

Robbery or dacoity, with attempt to cause death or grievous hurt.

398. If, at the time of attempting to commit robbery or dacoity, the offender is armed with any deadly weapon, the imprisonment with which such offender shall be punished shall not be less than seven years.

Attempt to commit robbery or dacoity when armed with deadly weapon.

399. Whoever makes any prepartion for commiting dacoity shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Making preparation to commit dacoity.

400. Whoever, at any time after the passing of this Act, shall belong to a gang of persons associated for the purpose of habitually committing dacoity, shall be punished with transportation for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Punishment for belonging to a gang of dacoits.

401. Whoever, at any time after the passing of this Act, shall belong to any wandering or other gang of persons associated for the purpose of habitually committing theft or robbery, and not being a gang of thugs or dacoits, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

Punishment for belonging to a wandering gang of thieves.

402. Whoever, at any time after the passing of this Act, shall be one of five or more persons assembled for the purpose of committing dacoity, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

Assembling for purpose of committing dacoity.

OF CRIMINAL MISAPPROPRIATION OF PROPERTY.

Dishonest misappropriation of property.

403. Whoever dishonestly misappropriates or converts to his own use any moveable property, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Illustrations.

(*a*) A takes property belonging to Z out of Z's possession, in good faith believing, at the time when he takes it, that the property belongs to himself. A is not guilty of theft; but if A, after discovering his mistake, dishonestly appropriates the property to his own use, he is guilty of an offence under this Section.

(*b*) A, being on friendly terms with Z, goes into Z's library in Z's absence, and takes away a book without Z's express consent. Here, if A was under the impression that he had Z's implied consent to take the book for the purpose of reading it, A has not committed theft. But if A afterwards sells the book for his own benefit, he is guilty of an offence under this Section.

(*c*) A and B being joint owners of a horse, A takes the horse out of B's possession, intending to use it. Here, as A has a right to use the horse, he does not dishonestly misappropriate it. But if A sells the horse and appropriates the whole proceeds to his own use, he is guilty of an offence under this Section.

Explanation 1.—A dishonest misappropriation for a time only is a misappropriation within the meaning of this Section.

Illustration.

A finds a Government promissory note belonging to Z, bearing a blank endorsement. A, knowing that the note belongs to Z, pledges it with a banker as a security for a loan, intending at a future time to restore it to Z. A has committed an offence under this Section.

Explanation 2.—A person who finds property not in the possession of any other person, and takes such property for the purpose of protecting it for, or of restoring it to, the owner, does not take or misappropriate it dishonestly, and is not guilty of an offence; but he is guilty of the offence above defined, if he appropriates it to his own use, when he knows or has the means of discovering the owner, or before he has used reasonable means to discover and give notice to the owner, and has kept the property a reasonable time to enable the owner to claim it.

What are reasonable means, or what is a reasonable time in such a case, is a question of fact.

It is not necessary that the finder should know who is the owner of the property, or that any particular person is the owner of it: it is sufficient if at the time of appropriating it, he does not believe it to be his own property, or in good faith believe that the real owner cannot be found.

Illustrations.

(*a*) A finds a Rupee on the high road, not knowing to whom the Rupee belongs. A picks up the Rupee. Here A has not committed the offence defined in this Section.

(*b*) A finds a letter on the high road, containing a bank note. From the direction and contents of the letter he learns to whom the note belongs. He appropriates the note. He is guilty of an offence under this Section.

(*c*) A finds a cheque payable to bearer. He can form no conjecture as to the person who has lost the cheque. But the name of the person who has drawn the cheque, appears. A knows that this person can direct him to the person in whose favor the cheque was drawn. A appropriates the cheque without attempting to discover the owner. He is guilty of an offence under this Section.

(*d*) A sees Z drop his purse with money in it. A picks up the purse with the intention of restoring it to Z, but afterwards appropriates it to his own use. A has committed an offence under this Section.

(*e*) A finds a purse with money, not knowing to whom it belongs; he afterwards discovers that it belongs to Z, and appropriates it to his own use. A is guilty of an offence under this Section.

(*f*) A finds a valuable ring, not knowing to whom it belongs. A sells it immediately without attempting to discover the owner. A is guilty of an offence under this Section.

Dishonest misappropriation of property possessed by a deceased person at the time of his death.

404. Whoever dishonestly misappropriates or converts to his own use property, knowing that such property was in the possession of a deceased person at the time of that person's decease, and has not since been in the possession of any person legally entitled to such possession, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine, and if the offender at the time of such person's decease was employed by him as a clerk or servant, the imprisonment may extend to seven years.

Illustration.

Z dies in possession of furniture and money. His servant A, before the money comes into the possession of any person entitled to such possession, dishonestly misappropriates it. A has committed the offence defined in this Section.

OF CRIMINAL BREACH OF TRUST.

Criminal breach of trust.

405. Whoever, being in any manner entrusted with property, or with any dominion over property, dishonestly misappropriates or converts to his own use that property, or dishonestly uses or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied, which he has made touching the discharge of such trust, or wilfully suffers any other person so to do, commits "criminal breach of trust."

Illustrations.

(*a*) A, being executor to the will of a deceased person, dishonestly disobeys the law which directs him to divide the effects according to the will, and appropriates them to his own use. A has committed criminal breach of trust.

(*b*) A is a warehouse-keeper. Z, going on a journey, entrusts his furniture to A, under a contract that it shall be returned on payment of a stipulated sum for warehouse room. A dishonestly sells the goods. A has committed criminal breach of trust.

(*c*) A, residing in Calcutta, is agent for Z, residing at Delhi. There is an express or implied contract between A and Z that all sums remitted by Z to A shall be invested by A according to Z's direction. Z remits a lac of Rupees to A, with directions to A to invest the same in Company's paper. A dishonestly disobeys the directions, and employs the money in his own business. A has committed criminal breach of trust.

(*d*) But if A, in the last illustration, not dishonestly but in good faith, believing that it will be more for Z's advantage to hold shares in the Bank of Bengal, disobeys Z's directions, and buys shares in the Bank of Bengal for Z, instead of buying Company's paper, here, though Z should suffer loss, and should be entitled to bring a civil action against A on account of that loss, yet A, not having acted dishonestly, has not committed criminal breach of trust.

(*e*) A, a revenue officer, is entrusted with public money, and is either directed by law, or bound by a contract, express or implied, with the Government, to pay into a certain treasury all the public money which he holds. A dishonestly appropriates the money. A has committed criminal breach of trust.

(*f*) A, a carrier, is entrusted by Z with property to be carried by land or by water. A dishonestly misappropriates the property. A has committed criminal breach of trust.

Punishment for criminal breach of trust.

406. Whoever commits criminal breach of trust shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Criminal breach of trust by carrier, &c.

407. Whoever, being entrusted with property as a carrier, wharfinger, or warehouse-keeper, commits criminal breach of trust in respect of such property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Criminal breach of trust by a clerk or servant.

408. Whoever, being a clerk or servant, or employed as a clerk or servant, and being in any manner entrusted in such capacity with property or with any dominion over property, commits criminal breach of trust in respect of that property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Criminal breach of trust by public servant, or by banker, merchant, or agent.

409. Whoever, being in any manner entrusted with property, or with any dominion over property, in his capacity of a public servant or in the way of his business as a banker, merchant, factor, broker, attorney, or agent, commits criminal breach of trust in respect of that property, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of the receiving of stolen Property.

Stolen property.

410. Property, the possession whereof has been transferred by theft, or by extortion, or by robbery, and property which has been criminally misappropriated, or in respect of which the offence of criminal breach of trust has been committed, is designated as "stolen property." But if such property subsequently comes into the possession of a person legally entitled to the possession thereof, it then ceases to be stolen property.

Dishonestly receiving stolen property.

411. Whoever dishonestly receives or retains any stolen property, knowing or having reason to believe the same to be stolen property, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Dishonestly receiving property stolen in the commission of a dacoity.

412. Whoever dishonestly receives or retains any stolen property, the possession whereof he knows or has reason to believe to have been transferred by the commission of dacoity, or dishonestly receives from a person, whom he knows or has reason to believe to belong or to have belonged to a gang of dacoits, property which he knows or has reason to believe to have been stolen, shall be punished with transportation for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Habitually dealing in stolen property.

413. Whoever habitually receives or deals in property, which he knows or has reason to believe to be stolen property, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Assisting in concealment of stolen property.

414. Whoever voluntarily assists in concealing or disposing of or making away with property which he knows or has reason to believe to be stolen property, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Of Cheating.

Cheating.

415. Whoever, by deceiving any person, fraudulently or dishonestly, induces the person so deceived to deliver any property to any person, or to consent that any person shall retain any property, or intentionally induces the person so deceived to do or omit to do anything which he would not do or omit if he were not so deceived, and which act or omission causes or is likely to cause damage or harm to that person in body, mind, reputation, or property, is said to "cheat."

Explanation.—A dishonest concealment of facts is a deception within the meaning of this Section.

Illustrations.

(*a*) A, by falsely pretending to be in the Civil Service intentionally deceives Z, and thus dishonestly induces Z to let him have on credit goods for which he does not mean to pay. A cheats.

(*b*) A, by putting a counterfeit mark on an article, intentionally deceives Z into a belief that this article was made by a certain celebrated manufacturer, and thus dishonestly induces Z to buy and pay for the article. A cheats.

(*c*) A, by exhibiting to Z a false sample of an article, intentionally deceives Z into believing that the article corresponds with the sample, and thereby dishonestly induces Z to buy and pay for the article. A cheats.

(*d*) A, by tendering in payment for an article a bill on a house with which A keeps no money, and by which A expects that the bill will be dishonored, intentionally deceives Z, and thereby dishonestly induces Z to deliver the article, intending not to pay for it. A cheats.

(*e*) A, by pledging as diamonds articles which he knows are not diamonds, intentionally deceives Z, and thereby dishonestly induces Z to lend money. A cheats.

(*f*) A intentionally deceives Z into a belief that A means to repay any money that Z may lend to him, and thereby dishonestly induces Z to lend him money, A not intending to repay it. A cheats.

(*g*) A intentionally deceives Z into a belief that A means to deliver to Z a certain quantity of indigo plant which he does not intend to deliver, and thereby dishonestly induces Z to advance money upon the faith of such delivery. A cheats; but if A, at the time of obtaining the money, intends to deliver the indigo plant, and afterwards breaks his contract and does not deliver it, he does not cheat, but is liable only to a civil action for breach of contract.

(*h*) A intentionally deceives Z into a belief that A has performed A's part of a contract made with Z, which he has not performed, and thereby dishonestly induces Z to pay money. A cheats.

(*i*) A sells and conveys an estate to B. A knowing that in consequence of such sale he has no right to the property sells or mortgages the same to Z, without disclosing the fact of the previous sale and conveyance to B, and receives the purchase or mortgage money from Z. A cheats.

Cheating by personation.

416. A person is said to "cheat by personation," if he cheats by pretending to be some other person, or by knowingly substituting one person for another, or representing that he or any other person is a person other than he or such other person really is.

Explanation.—The offence is committed whether the individual personated is a real or imaginary person.

Illustrations.

(*a*) A cheats by pretending to be a certain rich banker of the same name. A cheats by personation.

(*b*) A cheats by pretending to be B, a person who is deceased. A cheats by personation.

Punishment for cheating.

417. Whoever cheats shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

418. Whoever cheats with the knowledge that he is likely thereby to cause wrongful loss to a person whose interest in the transaction to which the cheating relates, he was bound, either by law, or by a legal contract, to protect, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Cheating with knowledge that wrongful loss may be thereby caused to a person whose interest the offender is bound to protect.

419. Whoever cheats by personation shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Punishment for cheating by personation.

420. Whoever cheats and thereby dishonestly induces the person deceived to deliver any property to any person, or to make, alter, or destroy the whole or any part of a valuable security, or any thing which is signed or sealed, and which is capable of being converted into a valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Cheating and dishonestly inducing a delivery of property.

Of fraudulent Deeds and dispositions of Property.

421. Whoever dishonestly or fraudulently removes, conceals, or delivers to any person, or transfers or causes to be transferred to any person, without adequate consideration, any property, intending thereby to prevent, or knowing it to be likely that he will thereby prevent, the distribution of that property, according to law, among his creditors or the creditors of any other person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both

Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors.

422. Whoever dishonestly or fraudulently prevents any debt or demand due to himself or to any other person from being made available according to law for payment of his debts or the debts of such other person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Dishonestly or fraudulently preventing from being made available for his creditors a debt or demand due to the offender.

423. Whoever dishonestly or fraudulently signs, executes, or becomes a party to any deed or instrument which purports to transfer or subject to any charge any property, or any interest therein, and which contains any false statement relating to the consideration for such transfer or charge, or relating to the person or persons for whose use or benefit it is really intended to operate, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Dishonest or fraudulent execution of deed of transfer containing a false statement of consideration.

424. Whoever dishonestly or fraudulently conceals or removes any property of himself or any other person, or dishonestly or fraudulently assists in the concealment or removal thereof, or dishonestly releases any demand or claim to which he is entitled, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Dishonest or fraudulent removal or concealment of property.

Of Mischief.

425. Whoever, with intent to cause, or knowing that he is likely to cause, wrongful loss or damage to the public, or to any person, causes the destruction of any property, or any such change in any property, or in the situation thereof as destroys or diminishes its value or utility, or affects it injuriously, commits "mischief."

Mischief.

Explanation 1.—It is not essential to the offence of mischief that the offender should intend to cause loss or damage to the owner of the property injured or destroyed. It is sufficient if he intends to cause, or knows that he is likely to cause wrongful loss or damage to any person by injuring any property, whether it belongs to that person or not.

Explanation 2.—Mischief may be committed by an act affecting property belonging to the person who commits the act, or to that person and others jointly.

Illustrations.

(*a*) A voluntarily burns a valuable security belonging to Z, intending to cause wrongful loss to Z. A has committed mischief.

(*b*) A introduces water into an ice house belonging to Z, and thus causes the ice to melt, intending wrongful loss to Z. A has committed mischief.

(*c*) A voluntarily throws into a river a ring belonging to Z, with the intention of thereby causing wrongful loss to Z. A has committed mischief.

(*d*) A, knowing that his effects are about to be taken in execution in order to satisfy a debt due from him to Z, destroys those effects, with the intention of thereby preventing Z from obtaining satisfaction of the debt, and of thus causing damage to Z. A has committed mischief.

(*e*) A, having insured a ship, voluntarily causes the same to be cast away, with the intention of causing damage to the underwriters. A has committed mischief.

(*f*) A causes a ship to be cast away, intending thereby to cause damage to Z, who has lent money on bottomry on the ship. A has committed mischief.

(*g*) A, having joint property with Z in a horse, shoots the horse, intending thereby to cause wrongful loss to Z. A has committed mischief.

(*h*) A causes cattle to enter upon a field belonging to Z, intending to cause, and knowing that he is likely to cause damage to Z's crop. A has committed mischief.

426. Whoever commits mischief shall be punished with imprisonment of either description for a term which may extend to three months, or with fine, or with both.

Punishment for committing mischief.

427. Whoever commits mischief and thereby causes loss or damage to the amount of fifty Rupees or upwards, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Committing mischief and thereby causing damage to the amount of 50 Rupees.

428. Whoever commits mischief by killing, poisoning, maiming, or rendering useless, any animal or animals of the value of ten Rupees or upwards, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Mischief by killing or maiming any animal of the value of 10 Rupees.

429. Whoever commits mischief by killing, poisoning, maiming, or rendering useless, any elephant, camel, horse, mule, buffalo, bull, cow, or ox, whatever may be the value thereof, or any other

Mischief by killing or maiming cattle, &c., or any animal of the value of 50 Rupees.

animal of the value of fifty Rupees or upwards, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Mischief by injury to works of irrigation or by wrongfully diverting water.

430. Whoever commits mischief by doing any act which causes, or which he knows to be likely to cause a diminution of the supply of water for agricultural purposes, or for food or drink for human beings or for animals which are property, or for cleanliness or for carrying on any manufacture, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Mischief by injury to public road, bridge, or river.

431. Whoever commits mischief by doing any act which renders or which he knows to be likely to render any public road, bridge, navigable river, or navigable channel, natural or artificial, impassable or less safe for travelling or conveying property, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Mischief by causing inundation or obstruction to public drainage attended with damage.

432. Whoever commits mischief by doing any act which causes or which he knows to be likely to cause an inundation or an obstruction to any public drainage attended with injury or damage, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Mischief by destroying or moving or rendering less useful a light-house or sea-mark, or by exhibiting false lights.

433. Whoever commits mischief by destroying or moving any light-house or other light used as a sea-mark, or any sea-mark or buoy or other thing placed as a guide for navigators, or by any act which renders any such light-house, sea-mark, buoy, or other such thing as aforesaid less useful as a guide for navigators, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Mischief by destroying or moving &c., a land-mark fixed by public authority.

434. Whoever commits mischief by destroying or moving any land-mark fixed by the authority of a public servant, or by any act which renders such land-mark less useful as such, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Mischief by fire or explosive substance with intent to cause damage to amount of 100 Rupees.

435. Whoever commits mischief by fire or any explosive substance, intending to cause, or knowing it to be likely that he will thereby cause damage to any property to the amount of one hundred Rupees or upwards, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Mischief by fire or explosive substance with intent to destroy a house, &c.

436. Whoever commits mischief by fire or any explosive substance, intending to cause, or knowing it to be likely that he will thereby cause, the destruction of any building which is ordinarily used as a place of worship or as a human dwelling or as a place for the custody of property, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Mischief with intent to destroy or make unsafe a decked vessel or a vessel of 20 tons burden.

437. Whoever commits mischief to any decked vessel or any vessel of a burden of twenty tons or upwards, intending to destroy or render unsafe, or knowing it to be likely that he will thereby destroy or render unsafe that vessel, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Punishment for the mischief described in the last Section when committed by fire or any explosive substance.

438. Whoever commits or attempts to commit by fire or any explosive substance, such mischief as is described in the last preceding Section, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Punishment for intentionally running vessel aground or ashore with intent to commit theft, &c.

439. Whoever intentionally runs any vessel aground or ashore, intending to commit theft of any property contained therein or to dishonestly misappropriate any such property, or with intent that such theft or misappropriation of property may be committed, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Mischief committed after preparation made for causing death or hurt.

440. Whoever commits mischief, having made preparation for causing to any person death, or hurt, or wrongful restraint, or fear of death, or of hurt, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

Of Criminal Trespass.

Criminal trespass.

441. Whoever enters into or upon property in the possession of another with intent to commit an offence or to intimidate, insult, or annoy any person in possession of such property; or having lawfully entered into or upon such property, unlawfully remains there with intent thereby to intimidate, insult, or annoy any such person, or with intent to commit an offence, is said to commit criminal trespass.

House-trespass.

442. Whoever commits criminal trespass by entering into or remaining in any building, tent, or vessel, used as a human dwelling, or any building used as a place for worship, or as a place for the custody of property, is said to commit "house-trespass."

Explanation.—The introduction of any part of the criminal trespasser's body is entering sufficient to constitute house-trespass.

Lurking house-trespass.

443. Whoever commits house-trespass, having taken precautions to conceal such house-trespass from some person who has a right to exclude or eject the trespasser from the building, tent, or vessel which is the subject of the trespass, is said to commit "lurking house trespass."

Lurking house-trespass by night.

444. Whoever commits lurking house-trespass after sunset and before sunrise, is said to commit "lurking house-trespass by night."

House-breaking.

445. A person is said to commit "house-breaking," who commits house-trespass if he effects his entrance into the house or any part of it in any of the six ways hereinafter described; or if, being in the house or any part of it for the purpose of committing an offence, or having committed an offence therein, he quits the house or any part of it in any of such six ways, that is to say:—

First.—If he enters or quits through a passage made by himself, or by any abettor of the house-trespass, in order to the committing of the house-trespass.

Secondly.—If he enters or quits through any passage not intended by any person, other than himself or an abettor of the offence, for human entrance; or through any passage to which he has obtained access by scaling or climbing over any wall or building.

Thirdly.—If he enters or quits through any passage which he or any abettor of the house-trespass has opened, in order to the committing of the house-trespass by any means by which that passage was not intended by the occupier of the house to be opened.

Fourthly.—If he enters or quits by opening any lock in order to the committing of the house-trespass, or in order to the quitting of the house after a house-trespass.

Fifthly.—If he effects his entrance or departure by using criminal force or committing an assault, or by threatening any person with assault.

Sixthly.—If he enters or quits by any passage which he knows to have been fastened against such entrance or departure, and to have been unfastened by himself or by an abettor of the house-trespass.

Explanation.—Any out-house, or building occupied with a house and between which and such house there is an immediate internal communication, is part of the house within the meaning of this Section.

Illustrations.

(*a*) A commits house-trespass by making a hole through the wall of Z's house, and putting his hand through the aperture. This is house-breaking.

(*b*) A commits house-trespass by creeping into a ship at a port-hole between decks. This is house-breaking.

(*c*) A commits house-trespass by entering Z's house through a window. This is house-breaking.

(*d*) A commits house-trespass by entering Z's house through the door, having opened a door which was fastened. This is house-breaking.

(*e*) A commits house-trespass by entering Z's house through the door, having lifted a latch by putting a wire through a hole in the door. This is house-breaking.

(*f*) A finds the key of Z's house door, which Z had lost, and commits house-trespass by entering Z's house, having opened the door with that key. This is house-breaking.

(*g*) Z is standing in his door-way. A forces a passage by knocking Z down, and commits house-trespass by entering the house. This is house-breaking.

(*h*) Z, the door-keeper of Y, is standing in Y's door-way. A commits house-trespass by entering the house, having deterred Z from opposing him by threatening to beat him. This is house-breaking.

House-breaking by night.

446. Whoever commits house-breaking after sunset and before sunrise, is said to commit "house-breaking by night."

Punishment for criminal trespass.

447. Whoever commits criminal trespass shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred Rupees, or with both.

Punishment for house trespass.

448. Whoever commits house-trespass shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to one thousand Rupees, or with both.

House-trespass in order to the commission of an offence punishable with death.

449. Whoever commits house-trespass in order to the committing of any offence punishable with death, shall be punished with transportation for life, or with rigorous imprisonment for a term not exceeding ten years, and shall also be liable to fine.

House-trespass in order to the commission of an offence punishable with transportation for life.

450. Whoever commits house-trespass in order to the committing of any offence punishable with transportation for life, shall be punished with imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

House-trespass in order to the commission of an offence punishable with imprisonment.

451. Whoever commits house-trespass in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine; and if the offence intended to be committed is theft, the term of the imprisonment may be extended to seven years.

House-trespass after preparation made for causing hurt to any person.

452. Whoever commits house-trespass, having made preparation for causing hurt to any person, or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt, or of assault, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Punishment for lurking house-trespass or house-breaking.

453. Whoever commits lurking house-trespass, or house-breaking, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine.

Lurking house-trespass or house-breaking in order to the commission of an offence punishable with imprisonment.

454. Whoever commits lurking house-trespass, or house-breaking, in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence intended to be committed is theft, the term of the imprisonment may be extended to ten years.

Lurking house-trespass or house-breaking after preparation made for causing hurt to any person.

455. Whoever commits lurking house-trespass, or house-breaking, having made preparation for causing hurt to any person, or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt or of assault or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

456. Whoever commits lurking house-trespass by night, or house-breaking by night, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Punishment for lurking house-trespass or house breaking by night

457. Whoever commits lurking house trespass by night or house-breaking by night, in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine; and if the offence intended to be committed is theft, the term of the imprisonment may be extended to fourteen years.

Lurking house-trespass or house-breaking by night, in order to the commission of an offence punishable with imprisonment.

458. Whoever commits lurking house-trespass by night, or house-breaking by night, having made preparation for causing hurt to any person, or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt, or of assault, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to fourteen years, and shall also be liable to fine.

Lurking house-trespass or house-breaking by night, after preparation made for causing hurt to any person.

459. Whoever, whilst committing lurking house-trespass or house-breaking, causes grievous hurt to any person or attempts to cause death or grievous hurt to any person, shall be punished with transportation for life or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Grievous hurt caused whilst committing lurking house-trespass or house-breaking.

460. If at the time of the committing of lurking house-trespass by night or house-breaking by night, any person guilty of such offence shall voluntarily cause or attempt to cause death or grievous hurt to any person, every person jointly concerned in committing such lurking house-trespass by night or house-breaking by night, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

All persons jointly concerned in house-breaking &c., to be punishable for death or grievous hurt caused by one of their number.

461. Whoever dishonestly, or with intent to commit mischief, breaks open or unfastens any closed receptacle which contains or which he believes to contain property, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Dishonestly breaking open any closed receptacle containing or supposed to contain property.

462. Whoever, being entrusted with any closed receptacle which contains or which he believes to contain property, without having authority to open the same, dishonestly, or with intent to commit mischief, breaks open or unfastens that receptacle, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Punishment for same offence when committed by person entrusted with custody.

CHAPTER XVIII.

Of Offences relating to Documents and to Trade or Property-marks.

463. Whoever makes any false document or part of a document, with intent to cause damage or injury to the public or to any person, or to support any claim or title, or to cause any person to part with property or to enter into any express or implied contract, or with intent to commit fraud or that fraud may be committed, commits forgery.

Forgery.

464. A person is said to make a false document—

Making a false document.

First.—Who dishonestly or fraudulently makes, signs, seals, or executes a document or part of a document, or makes any mark denoting the execution of a document, with the intention of causing it to be believed that such document or part of a document was made, signed, sealed, or executed by, or by the authority of a person by whom or by whose authority he knows that it was not made, signed, sealed, or executed or at a time at which he knows that it was not made, signed, sealed, or executed, or

Secondly.—Who, without lawful authority, dishonestly or fraudulently, by cancellation or otherwise, alters a document in any material part thereof, after it has been made or executed either by himself or by any other person, whether such person be living or dead at the time of such alteration; or

Thirdly.—Who dishonestly or fraudulently causes any person to sign, seal, execute, or alter a document, knowing that such person by reason of unsoundness of mind or intoxication cannot, or that by reason of deception practised upon him he does not know the contents of the document or the nature of the alteration.

Illustrations.

(*a*) A has a letter of credit upon B for Rupees 10,000, written by Z. A, in order to defraud B, adds a cypher to the 10,000 and makes the sum 1,00,000, intending that it may be believed by B that Z so wrote the letter. A has committed forgery.

(*b*) A, without Z's authority, affixes Z's seal to a document purporting to be a conveyance of an estate from Z to A with the intention of selling the estate to B, and thereby of obtaining from B the purchase money. A has committed forgery.

(*c*) A picks up a cheque on a Banker signed by B, payable to bearer, but without any sum having been inserted in the cheque. A fraudulently fills up the cheque by inserting the sum of ten thousand Rupees. A commits forgery.

(*d*) A leaves with B, his agent, a cheque on a Banker, signed by A, without inserting the sum payable, and authorizes B to fill up the cheque by inserting a sum not exceeding ten thousand Rupees for the purpose of making certain payments. B fraudulently fills up the cheque by inserting the sum of twenty thousand Rupees. B commits forgery.

(*e*) A draws a Bill of Exchange on himself in the name of B without B's authority, intending to discount it as a genuine Bill with a Banker and intending to take up the Bill on its maturity. Here, as A draws the Bill with intent to deceive the Banker by leading him to suppose that he had the security of B, and thereby to discount the Bill, A is guilty of forgery.

(*f*) Z's will contains these words—"I direct that all my remaining property be equally divided between A, B, and C." A dishonestly scratches out B's name, intending, that it may be believed that the whole was left to himself and C. A has committed forgery.

(*g*) A endorses a Government Promissory Note and makes it payable to Z or his order by writing on the Bill the words "Pay to Z or his order," and signing the endorsement. B dishonestly erases the words 'pay to Z or his order" and thereby converts the special endorsement into a blank endorsement. B commits forgery.

(*h*) A sells and conveys an estate to Z. A afterwards, in order to defraud Z of his estate, executes a conveyance of

the same estate to B, dated six months earlier than the date of the conveyance to Z, intending it to be believed that he had conveyed the estate to B before he conveyed it to Z. A has committed forgery.

(*i*) Z dictates his will to A. A intentionally writes down a different legatee from the legatee named by Z, and by representing to Z that he has prepared the will according to his instructions, induces Z to sign the will. A has committed forgery.

(*j*) A writes a letter and signs it with B's name without B's authority, certifying that A is a man of good character and in distressed circumstances from unforeseen misfortune, intending by means of such letter to obtain alms from Z and other persons. Here, as A made a false document in order to induce Z to part with property, A has committed forgery.

(*k*) A without B's authority writes a letter and signs it in B's name, certifying to A's character, intending thereby to obtain employment under Z. A has committed forgery, inasmuch as he intended to deceive Z by the forged certificate, and thereby to induce Z to enter into an express or implied contract for service.

Explanation 1.—A man's signature of his own name may amount to forgery.

Illustrations.

(*a*) A signs his own name to a Bill of Exchange, intending that it may be believed that the Bill was drawn by another person of the same name. A has committed forgery.

(*b*) A writes the word "accepted" on a piece of paper and signs with Z's name, in order that B may afterwards write on the paper a Bill of Exchange drawn by B upon Z and negotiate the Bill as though it had been accepted by Z. A is guilty of forgery; and if B knowing the fact draws the Bill upon the paper pursuant to A's intention, B is also guilty of forgery.

(*c*) A picks up a Bill of Exchange payable to the order of a different person of the same name. A endorses the Bill in his own name, intending to cause it to be believed that it was endorsed by the person to whose order it was payable; here A has committed forgery.

(*d*) A purchases an estate sold under execution of a decree against B. B, after the seizure of the estate, in collusion with Z, executes a lease of the estate to Z at a nominal rent and for a long period, and dates the lease six months prior to the seizure with intent to defraud A, and to cause it to be believed that the lease was granted before the seizure. B, though he executes the lease in his own name, commits forgery by antedating it.

(*e*) A, a trader, in anticipation of insolvency, lodges effects with B for A's benefit and with intent to defraud his creditors, and in order to give a color to the transaction, writes a Promissory Note binding himself to pay to B a sum for value received, and antedates the note, intending that it may be believed to have been made before A was on the point of insolvency. A has committed forgery under the first head of the definition.

Explanation 2.—The making of a false document in the name of a fictitious person, intending it to be believed that the document was made by a real person, or in the name of a deceased person, intending it to be believed that the document was made by the person in his lifetime, may amount to forgery.

Illustration.

A draws a Bill of Exchange upon a fictitious person, and fraudulently accepts the Bill in the name of such fictitious person with intent to negotiate it. A commits forgery.

Punishment for forgery.

465. Whoever commits forgery shall be punished with imprisonment of either description for a term which may extend to two years or with fine, or with both.

Forgery of a record of a Court of Justice, or of a public Register of Births, &c.

466. Whoever forges a document, purporting to be a record or proceeding of or in a Court of Justice, or a Register of Birth, Baptism, Marriage, or Burial, or a Register kept by a public servant as such, or a certificate or document purporting to be made by a public servant in his official capacity, or an authority to institute or defend a suit, or to take any proceedings therein, or to confess judgment, or a power of attorney, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Forgery of a valuable security or will.

467. Whoever forges a document which purports to be a valuable security, or a will, or an authority to adopt a son, or which purports to give authority to any person to make or transfer any valuable security, or to receive the principal, interest, or dividends thereon, or to receive or deliver any money, moveable property, or valuable security, or any document purporting to be an acquittance or receipt acknowledging the payment of money, or an acquittance or receipt for the delivery of any moveable property or valuable security, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Forgery for the purpose of cheating.

468. Whoever commits forgery, intending that the document forged shall be used for the purpose of cheating, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Forgery for the purpose of harming the reputation of any person.

469. Whoever commits forgery, intending that the document forged shall harm the reputation of any party, or knowing that it is likely to be used for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

"A forged document."

470. A false document made wholly or in part by forgery is designated "a forged document."

Using as genuine a forged document.

471. Whoever fraudulently or dishonestly uses as genuine any document which he knows or has reason to believe to be a forged document, shall be punished in the same manner as if he had forged such document.

Making or possessing a counterfeit seal, plate, &c., with intent to commit a forgery punishable under Section 467.

472. Whoever makes or counterfeits any seal, plate, or other instrument for making an impression, intending that the same shall be used for the purpose of committing any forgery which would be punishable under Section 467 or with such intent, has in his possession any such seal, plate, or other instrument, knowing the same to be counterfeit, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Making or possessing a counterfeit seal, plate, &c., with intent to commit a forgery punishable otherwise.

473. Whoever makes or counterfeits any seal, plate, or other instrument for making an impression, intending that the same shall be used for the purpose of committing any forgery which would be punishable under any Section of this Chapter other than Section 467, or with such intent has in his possession any such seal, plate, or other instrument, knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

474. Whoever has in his possession any document, knowing the same to be forged, and intending that the same shall fraudulently or dishonestly be used as genuine, shall, if the document is one of the description mentioned in Section 466, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if the document is one of the description mentioned in Section 467, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Having possession of a valuable security or will known to be forged with intent to use it as genuine.

475. Whoever counterfeits upon, or in the substance of, any material, any device or mark used for the purpose of authenticating any document described in Section 467, intending that such device or mark shall be used for the purpose of giving the appearance of authenticity to any document then forged or thereafter to be forged on such material, or who with such intent has in his possession any material upon or in the substance of which any such device or mark has been counterfeited, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Counterfeiting a device or mark used for authenticating documents described in Section 467 or possessing counterfeit marked material.

476 Whoever counterfeits upon, or in the substance of, any material, any device or mark used for the purpose of authenticating any document other than the documents described in Section 467, intending that such device or mark shall be used for the purpose of giving the appearance of authenticity to any document then forged or thereafter to be forged on such material, or who with such intent has in his possession any material upon or in the substance of which any such device or mark has been counterfeited, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Counterfeiting a device or mark used for authenticating documents other than those described in Section 467, or possessing counterfeit marked material.

477. Whoever fraudulently or dishonestly, or with intent to cause damage or injury to the public or to any person, cancels, destroys, or defaces, or attempts to cancel, destroy, or deface, or secretes or attempts to secrete any document which is or purports to be a will, or an authority to adopt a son, or any valuable security, or commits mischief in respect to such document, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Fraudulent cancellation, destruction, &c. of a will.

Of Trade and Property-marks.

478. A mark used for denoting that goods have been made or manufactured by a particular person or at a particular time or place, or that they are of a particular quality, is called a trade-mark.

Trade-mark.

479. A mark used for denoting that moveable property belongs to a particular person, is called a property-mark.

Property-mark.

480. Whoever marks any goods, or any case, package, or other receptacle containing goods, or uses any case, package, or other receptacle with any mark thereon, with the intention of causing it to be believed that the goods so marked, or any goods contained in any such case, package, or receptacle so marked, were made or manufactured by any person by whom they were not made or manufactured, or that they were made or manufactured at any time or place at which they were not made or manufactured, or that they are of a particular quality of which they are not, is said to use a false trade-mark.

Using a false trade-mark.

481. Whoever marks any moveable property or goods, or any case, package, or other receptacle containing moveable property or goods, or uses any case, package, or other receptacle having any mark thereon, with the intention of causing it to be believed that the property or goods so marked, or any property or goods contained in any case, package, or other receptacle so marked, belong to a person to whom they do not belong, is said to use a false property-mark.

Using a false property-mark.

482. Whoever uses any false trade-mark or any false property-mark with intent to deceive or injure any person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Punishment for using a false trade or property mark with intent to deceive or injure any person.

483. Whoever, with intent to cause damage or injury to the public or to any person, knowingly counterfeits any trade or property-mark used by any other person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Counterfeiting a trade or property-mark used by another, with intent to cause damage or injury.

484. Whoever, with intent to cause damage or injury to the public or to any person, knowingly counterfeits any property-mark used by a public servant, or any mark used by a public servant to denote that any property has been manufactured by a particular person, or at a particular time or place, or that the same is of a particular quality or has passed through a particular office, or that it is entitled to any exemption, or uses as genuine any such mark knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Counterfeiting a property-mark used by a public servant, or any mark used by him to denote the manufacture, quality &c., of any property.

485. Whoever makes or has in his possession any die, plate, or other instrument for the purpose of making or counterfeiting any public or private property or trade-mark with intent to use the same for the purpose of counterfeiting such mark, or has in his possession any such property or trade-mark with intent that the same shall be used for the purpose of denoting that any goods or merchandize were made or manufactured by any particular person or firm by whom they were not made, or at a time or place at which they were not made, or that they are of a particular quality of which they are not, or that they belong to a person to whom they

Fraudulent making or having possession of any die, plate, or other instrument for counterfeiting any public or private property or trade-mark.

do not belong, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Knowingly selling goods marked with a counterfeit property or trade-mark.

486. Whoever sells any goods with a counterfeit property or trade-mark, whether public or private, affixed to or impressed upon the same or upon any case, wrapper, or receptacle in which such goods are packed or contained, knowing that such mark is forged or counterfeit, or that the same has been affixed to or impressed upon any goods or merchandize not manufactured or made by the person or at the time or place indicated by such mark, or that they are not of the quality indicated by such mark, with intent to deceive, injure, or damage any person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Fraudulently making a false mark upon any package or receptacle containing goods.

487. Whoever fraudulently makes any false mark upon any package or receptacle containing goods, with intent to cause any public servant or any other person to believe that such package or receptacle contains goods which it does not contain, or that it does not contain goods which it does contain, or that the goods contained in such package or receptacle are of a nature or quality different from the real nature or quality thereof, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Punishment for making use of any such false mark.

488. Whoever fraudulently makes use of any such false mark with the intent last aforesaid, knowing such mark to be false, shall be punished in the manner mentioned in the last preceding Section.

Defacing any property-mark with intent to cause injury.

489. Whoever removes, destroys, or defaces any property-mark, intending or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

CHAPTER XIX.

Of the Criminal Breach of Contracts of Service.

Breach of contract of service during a voyage or journey.

490. Whoever, being bound by a lawful contract to render his personal service in conveying or conducting any person or any property from one place to another place, or to act as servant to any person during a voyage or journey, or to guard any person or property during a voyage or journey, voluntarily omits so to do, except in the case of illness or ill-treatment, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to one hundred rupees, or with both.

Illustrations.

(*a*) A, a palanquin bearer, being bound by legal contract to carry Z from one place to another, runs away in the middle of the stage. A has committed the offence defined in this Section.

(*b*) A, a cooly, being bound by lawful contract to carry Z's baggage from one place to another, throws the baggage away. A has committed the offence defined in this Section.

(*c*) A, a proprietor of bullocks, being bound by legal contract to convey goods on his bullocks from one place to another, illegally omits to do so. A has committed the offence defined in this Section.

(*d*) A, by unlawful means, compels B, a cooly, to carry his baggage. B in the course of the journey puts down the baggage and runs away. Here, as B was not lawfully bound to carry the baggage, he has not committed any offence.

Explanation.—It is not necessary to this offence that the contract should be made with the person for whom the service is to be performed. It is sufficient if the contract is legally made with any person, either expressly or impliedly, by the person who is to perform the service.

Illustration.

A contracts with a Dak Company to drive his carriage for a month. B employs the Dak Company to convey him on a journey, and during the month the Company supplies B with a carriage which is driven by A. A in the course of the journey voluntarily leaves the carriage. Here, although A did not contract with B, A is guilty of an offence under this Section.

Breach of contract to attend on and supply the wants of helpless persons.

491. Whoever, being bound by a lawful contract to attend on or to supply the wants of any person who by reason of youth, or of unsoundness of mind, or of a disease or bodily weakness, is helpless or incapable of providing for his own safety, or of supplying his own wants, voluntarily omits so to do, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two hundred Rupees, or with both.

Breach of a contract to serve at a distant place to which the servant is conveyed at the master's expense.

492. Whoever, being bound by lawful contract in writing to work for another person as an artificer, workman, or laborer, for a period not more than three years, at any place within British India to which by virtue of the contract he has been or is to be conveyed at the expense of such other, voluntarily deserts the service of that other during the continuance of his contract, or without reasonable cause refuses to perform the service which he has contracted to perform, such service being reasonable and proper service, shall be punished with imprisonment of either description for a term not exceeding one month, or with fine not exceeding double the amount of such expense, or with both; unless the employer has ill-treated him or neglected to perform the contract on his part.

CHAPTER XX.

Of Offences relating to Marriage.

Cohabitation caused by a man deceitfully inducing a belief of lawful marriage.

493. Every man who by deceit causes any woman who is not lawfully married to him, to believe that she is lawfully married to him and to cohabit or have sexual intercourse with him in that belief, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Marrying again during the life-time of husband or wife.

494. Whoever, having a husband or wife living, marries in any case in which such marriage is void by reason of its taking place during the life of such husband or wife, shall be punished with imprisonment of

either description for a term which may extend to seven years, and shall also be liable to fine.

Exception.—This Section does not extend to any person whose marriage with such husband or wife has been declared void by a Court of competent jurisdiction, nor to any person who contracts a marriage during the life of a former husband or wife, if such husband or wife, at the time of the subsequent marriage, shall have been continually absent from such person for the space of seven years, and shall not have been heard of by such person as being alive within that time, provided the person contracting such subsequent marriage shall, before such marriage takes place, inform the person with whom such marriage is contracted, of the real state of facts so far as the same are within his or her knowledge.

Same offence with concealment of the former marriage from the person with whom subsequent marriage is contracted.

495. Whoever commits the offence defined in the last preceding Section having concealed from the person with whom the subsequent marriage is contracted, the fact of the former marriage, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Marriage ceremony gone through with fraudulent intent without lawful marriage.

496 Whoever, dishonestly or with a fraudulent intention, goes through the ceremony of being married, knowing that he is not thereby lawfully married, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Adultery.

497. Whoever has sexual intercourse with a person who is and whom he knows or has reason to believe to be the wife of another man, without the consent or connivance of that man, such sexual intercourse not amounting to the offence of rape, is guilty of the offence of adultery, and shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both. In such case the wife shall not be punishable as an abettor.

Enticing or taking away or detaining with a criminal intent a married woman.

498. Whoever takes or entices away any woman who is and whom he knows or has reason to believe to be the wife of any other man, from that man or from any person having the care of her on behalf of that man, with intent that she may have illicit intercourse with any person, or conceals or detains with that intent any such woman, shall be punished with imprisonment of either description for a term, which may extend to two years, or with fine, or with both.

CHAPTER XXI.

Of Defamation.

Defamation.

499. Whoever, by words either spoken or intended to be read, or by signs or by visible representations, makes or publishes any imputation concerning any person intending to harm, or knowing or having reason to believe that such imputation will harm the reputation of such person, is said, except in the cases hereinafter excepted, to defame that person.

Explanation 1.—It may amount to defamation to impute anything to a deceased person, if the imputation would harm the reputation of that person if living, and is intended to be hurtful to the feelings of his family or other near relatives.

Explanation 2.—It may amount to defamation to make an imputation concerning a company or an association or collection of persons as such.

Explanation 3.—An imputation in the form of an alternative or expressed ironically, may amount to defamation.

Explanation 4.—No imputation is said to harm a person's reputation, unless that imputation directly or indirectly, in the estimation of others, lowers the moral or intellectual character of that person, or lowers the character of that person in respect of his caste or of his calling, or lowers the credit of that person, or causes it to be believed that the body of that person is in a loathsome state, or in a state generally considered as disgraceful.

Illustrations.

(*a*) A says—"Z is an honest man; he never stole B's watch;" intending to cause it to be believed that Z did steal B's watch. This is defamation, unless it fall within one of the Exceptions.

(*b*) A is asked who stole B's watch. A points to Z, intending to cause it to be believed that Z stole B's watch. This is defamation, unless it fall within one of the Exceptions.

(*c*) A draws a picture of Z running away with B's watch, intending it to be believed that Z stole B's watch. This is defamation, unless it fall within one of the Exceptions.

Imputation of any truth which the public good requires to be made or published.

First Exception.—It is not defamation to impute anything which is true concerning any person, if it be for the public good that the imputation should be made or published. Whether or not it is for the public good is a question of fact.

Public conduct of public servants.

Second Exception.—It is not defamation to express in good faith any opinion whatever respecting the conduct of a public servant in the discharge of his public functions, or respecting his character, so far as his character appears in that conduct, and no further.

Conduct of any person touching any public question.

Third Exception.—It is not defamation to express in good faith any opinion whatever respecting the conduct of any person touching any public question, and respecting his character, so far as his character appears in that conduct, and no further.

Illustration.

It is not defamation in A to express in good faith any opinion whatever respecting Z's conduct in petitioning Government on a public question, in signing a requisition for a meeting on a public question, in presiding or attending at such a meeting, in forming or joining any society which invites the public support, in voting or canvassing for a particular candidate for any situation in the efficient discharge of the duties of which the public is interested.

Publication of reports of Proceedings of Courts of Justice.

Fourth Exception.—It is not defamation to publish a substantially true report of the proceedings of a Court of Justice, or of the result of any such proceedings.

Explanation.—A Justice of the Peace or other Officer holding an enquiry in open Court preliminary to a trial in a Court of Justice, is a Court within the meaning of the above Section.

Fifth Exception — It is not defamation to express in good faith any opinion whatever respecting the merits of any case, Civil or Criminal, which has been decided by a Court of Justice, or respecting the conduct of any person as a party, witness, or agent, in any such case, or respecting the character of such person, as far as his character appears in that conduct, and no further.

Merits of a case decided in a Court of Justice; or conduct of witnesses and others concerned therein

Illustrations.

(*a*) A says—"I think Z's evidence on that trial is so contradictory that he must be stupid or dishonest." A is within this Exception if he says this in good faith; inasmuch as the opinion which he expresses respects Z's character as it appears in Z's conduct as a witness, and no further.

(*b*) But if A says—"I do not believe what Z asserted at that trial, because I know him to be a man without veracity;"—A is not within this Exception, inasmuch as the opinion which he expresses of Z's character, is an opinion not founded on Z's conduct as a witness.

Sixth Exception.—It is not defamation to express in good faith any opinion respecting the merits of any performance which its author has submitted to the judgment of the public, or respecting the character of the author so far as his character appears in such performance, and no further.

Merits of a public performance.

Explanation.—A performance may be submitted to the judgment of the public expressly or by acts on the part of the author which imply such submission to the judgment of the public.

Illustrations.

(*a*) A person who publishes a book, submits that book to the judgment of the public.

(*b*) A person who makes a speech in public, submits that speech to the judgment of the public.

(*c*) An actor or singer who appears on a public stage, submits his acting or singing to the judgment of the public.

(*d*) A says of a book published by Z. "Z's book is foolish, Z must be a weak man. Z's book is indecent, Z must be a man of impure mind." A is within this Exception, if he says this in good faith, inasmuch as the opinion which he expresses of Z respects Z's character only so far as it appears in Z's book, and no further.

(*e*) But if A says—"I am not surprised that Z's book is foolish and indecent, for he is a weak man and a libertine." A is not within this Exception, inasmuch as the opinion which he expresses of Z's character is an opinion not founded on Z's book.

Seventh Exception.—It is not defamation in a person having over another any authority, either conferred by law, or arising out of a lawful contract made with that other, to pass in good faith any censure on the conduct of that other in matters to which such lawful authority relates.

Censure passed in good faith by a person having lawful authority over another.

Illustration.

A Judge censuring in good faith the conduct of a witness or of an officer of the Court; a head of a department censuring in good faith those who are under his orders; a parent censuring in good faith a child in the presence of other children; a schoolmaster, whose authority is derived from a parent, censuring in good faith a pupil in the presence of other pupils; a master censuring a servant in good faith for remissness in service; a banker censuring in good faith the cashier of his Bank for the conduct of such cashier as such cashier—are within this exception.

Eighth Exception.—It is not defamation to prefer in good faith an accusation against any person to any of those who have lawful authority over that person with respect to the subject matter of accusation.

Accusation preferred in good faith to a duly authorized person.

Illustration.

If A in good faith accuses Z before a Magistrate; if A in good faith complains of the conduct of Z, a servant, to Z's master; if A in good faith complains of the conduct of Z, a child, to Z's father; A is within this exception.

Ninth Exception.—It is not defamation to make an imputation on the character of another, provided that the imputation be made in good faith for the protection of the interests of the person making it, or of any other person, or for the public good.

Imputation made in good faith by a person for the protection of his interests.

Illustrations.

(*a*) A shopkeeper says to B, who manages his business,—"Sell nothing to Z unless he pays you ready money, for I have no opinion of his honesty." A is within the Exception if he has made this imputation on Z in good faith, for the protection of his own interests.

(*b*) A, a Magistrate, in making a report to his superior officer, casts an imputation on the character of Z. Here, if the imputation is made in good faith and for the public good, A is within the Exception.

Tenth Exception.—It is not defamation to convey a caution, in good faith, to one person against another, provided that such caution be intended for the good of the person to whom it is conveyed, or of some person in whom that person is interested, or for the public good.

Caution intended for the good of the person to whom it is conveyed or for the public good.

500. Whoever defames another shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Punishment for defamation.

501. Whoever prints or engraves any matter, knowing or having good reason to believe that such matter is defamatory of any person, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Printing or engraving matter known to be defamatory.

502. Whoever sells or offers for sale any printed or engraved substance containing defamatory matter, knowing that it contains such matter, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Sale of printed or engraved substance containing defamatory matter.

CHAPTER XXII.

Of Criminal Intimidation, Insult, and Annoyance.

503. Whoever threatens another with any injury to his person, reputation, or property, or to the person or reputation of any one in whom that person is interested, with intent to cause alarm to that person, or to cause that person to do any act which he is not legally bound to do or to omit to do any act which that person is legally entitled to do as the means of avoiding the execution of such threat, commits criminal intimidation.

Criminal intimidation.

Explanation.—A threat to injure the reputation of any deceased person in whom the person threatened is interested, is within this Section.

Illustration.

A, for the purpose of inducing B to desist from prosecuting a civil suit, threatens to burn B's house. A is guilty of criminal intimidation.

Intentional insult with intent to provoke a breach of the peace.

504. Whoever intentionally insults, and thereby gives provocation to any person, intending or knowing it to be likely that such provocation will cause him to break the public peace, or to commit any other offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Circulating false report with intent to cause Mutiny or an offence against the State, &c.

505. Whoever circulates or publishes any statement, rumour, or report, which he knows to be false, with intent to cause any officer, soldier, or sailor in the Army or Navy of the Queen to mutiny, or with intent to cause fear or alarm to the public and thereby to induce any person to commit an offence against the State or against the public tranquillity, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Punishment for criminal intimidation.

506. Whoever commits the offence of criminal intimidation shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both; and if the threat be to cause death or grievous hurt, or to cause the destruction of any property by fire, or to cause an offence punishable with death or transportation, or with imprisonment for a term which may extend to seven years, or to impute unchastity to a woman, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

If threat be to cause death or grievous hurt, &c.

Criminal intimidation by an anonymous communication.

507. Whoever commits the offence of criminal intimidation by an anonymous communication, or having taken precaution to conceal the name or abode of the person from whom the threat comes, shall be punished with imprisonment of either description for a term which may extend to two years, in addition to the punishment provided for the offence by the last preceding Section.

Act caused by inducing a person to believe that he will be rendered an object of the divine displeasure.

508. Whoever voluntarily causes or attempts to cause any person to do any thing which that person is not legally bound to do, or to omit to do any thing which he is legally entitled to do, by inducing or attempting to induce that person to believe that he or any person in whom he is interested will become or will be rendered by some act of the offender an object of divine displeasure if he does not do the thing which it is the object of the offender to cause him to do, or if he does the thing which it is the object of the offender to cause him to omit, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Illustrations.

(*a*) A sits dharna at Z's door with the intention of causing it to be believed that by so sitting he renders Z an object of divine displeasure. A has committed the offence defined in this Section.

(*b*) A threatens Z that, unless Z performs a certain act, A will kill one of A's own children, under such circumstances that the killing would be believed to render Z an object of divine displeasure. A has committed the offence defined in this Section.

Word or gesture intended to insult the modesty of a woman.

509. Whoever, intending to insult the modesty of any woman, utters any word, makes any sound or gesture, or exhibits any object, intending that such word or sound shall be heard, or that such gesture or object shall be seen by such woman, or intrudes upon the privacy of such woman, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

Misconduct in public by a drunken person.

510. Whoever, in a state of intoxication, appears in any public place, or in any place which it is a trespass in him to enter, and there conducts himself in such a manner as to cause annoyance to any person, shall be punished with simple imprisonment for a term which may extend to twenty-four hours, or with fine which may extend to ten Rupees, or with both.

CHAPTER XXIII.

Of Attempts to Commit Offences.

Punishment for attempting to commit offences punishable with imprisonment.

511. Whoever attempts to commit an offence punishable by this Code with transportation or imprisonment, or to cause such an offence to be committed, and in such attempt does any act towards the commission of the offence, shall, where no express provision is made by this Code for the punishment of such attempt, be punished with transportation or imprisonment of any description provided for the offence, for a term of transportation or imprisonment which may extend to one-half of the longest term provided for that offence, or with such fine as is provided for the offence, or with both.

Illustrations.

(*a*) A makes an attempt to steal some jewels by breaking open a box, and finds after so opening the box that there is no jewel in it. He has done an act towards the commission of theft, and therefore is guilty under this Section.

(*b*) A makes an attempt to pick the pocket of Z by thrusting his hand into Z's pocket. A fails in the attempt in consequence of Z's having nothing in his pocket: A is guilty under this Section.

M. Wylie,
Clerk of the Council.

The Calcutta Gazette.

SATURDAY, OCTOBER 13, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor General on the 3rd October 1860, and is hereby promulgated for general information :—

ACT No. XLI OF 1860.

An Act relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

Preamble. WHEREAS it is expedient to render lawful the Emigration of laborers, being Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 *(relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada)* to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts ; It is enacted as follows :—

Act repealed. I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

Act XXXI of 1855 extended. II. All the provisions of Act XXXI of 1855 and of the Schedule thereto shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words "or the British Colony of Saint Kitts" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

Commencement of Act. III. This Act shall take effect as to the Colony of Saint Kitts from the day when the Governor-General of India in Council shall notify in the Calcutta Gazette, that such Regulations have been provided and such measures taken as the Governor-General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. WHITE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information :—

ACT No. XLII OF 1860.

An Act for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter.

Preamble. WHEREAS, with a view to the more easy recovery of small debts and demands, it is expedient to establish Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter at the several Presidencies of Calcutta, Madras, and Bombay ; It is enacted as follows :—

Constitution of Small Cause Courts. I. It shall be lawful for the Executive Government of any of the said Presidencies or of any place, with the previous sanction of the Governor-General in Council, to constitute Courts of Small Causes, with the requisite establishment of Officers, at any place within the limits of their respective Governments, for the trial of suits under this Act, and to abolish any Court so constituted : Provided that no Judge of any Court constituted under this Act shall exercise any Civil jurisdiction except under the provisions of this Act.

Limits of territorial jurisdiction to be fixed. II. Whenever any such Court may be so constituted, the Executive Government shall fix the territorial jurisdiction of such Court, and may, from time to time, alter the same as may appear proper.

III. The following are the suits which shall be cognizable by Courts of Small Causes constituted under this Act, namely, claims for money due, whether on bond or other contract, or for rent, or for personal property, or for the value of such property, or for damages, when the debt, damage, or demand does not exceed in amount or value the sum of five hundred Rupees. Provided that no action shall lie in any such Court on a balance of partnership account, unless the balance shall have been struck by the parties or their agents; or for a share or part of a share under an intestacy, or for a legacy or part of a legacy under a will; or for any claim for the rent of land or any other claim for which a suit may be brought before a Revenue Officer; or for the recovery of damages on account of alleged personal injuries, unless special damage of a pecuniary nature shall have resulted from such injury.

Description of suits cognizable by Small Cause Courts.

Proviso.

IV. Every Court of Small Causes constituted under this Act shall have cognizance of all such suits as are mentioned in the last preceding Section, if the defendant at the time of the commencement of the suit shall dwell or personally work for gain within the local limits of the jurisdiction of such Court.

Jurisdiction of the Court.

V. Every Court constituted under this Act shall use a seal, bearing the following inscription in English and in the language of the Court—"Court of Small Causes of ;" and every such Court shall be subject to the general control and orders of the Sudder Court.

Seal of the Court.

Court to be generally subject to the Sudder Court.

VI. Whenever a Court of Small Causes is constituted under this Act, no suit cognizable by such Court under the provisions of this Act shall be heard or determined in any other Court having any jurisdiction within the local limits of the jurisdiction of such Small Cause Court. Provided that nothing in this Act shall be held to take away the jurisdiction which a Magistrate, or a person exercising the powers of a Magistrate, or an Assistant or a Deputy Magistrate, can now exercise in regard to debts or other claims of a civil nature; or the jurisdiction which can be exercised by Village Moonsiffs or Village or District Punchayets under the provisions of the Madras Code, or by Military Courts of Request, or by Cantonment Joint Magistrates invested with Civil jurisdiction under Act III of 1859, or by a single Officer duly authorized and appointed under the rules in force in the Presidencies of Fort St. George and Bombay respectively, for the trial of small suits in Military Bazars, in Cantonments, and Stations occupied by the troops of those Presidencies respectively, or by Punchayets in regard to suits against Military persons, according to the rules in force under the Presidency of Fort St. George.

Suits within the jurisdiction of and cognizable by Small Cause Courts not to be heard by any other Court.

Saving of jurisdiction of Magistrate, &c;

of Village Moonsiffs and Village or District Punchayets in Madras;

of Military Courts of Request;

of single Officers appointed to try small suits in Madras and Bombay;

and of Military Punchayets in Madras.

VII. Courts of Small Causes constituted under this Act shall be held at such place or places within the local limits of their respective jurisdictions as shall from time to time be appointed by the local Government to which such Courts are subordinate.

Courts where to be held.

VIII. Whenever any such Court is directed to be held at more places than one within the local limits of its jurisdiction, the Judge of such Court, subject to the control of the Sudder Court, shall appoint the time at which the Court shall hold its sittings in every such place. Due notice of the time so appointed shall be given by a proclamation to be fixed up in some conspicuous place in the Court-house or other building in which the sittings of the Court are to be held.

Time of holding Courts, if they be directed to be held in more places than one.

IX. In all suits under this Act the summons to the defendant shall be for the final disposal of the suit, and no written statement other than the plaint shall be received unless required by the Court.

Summons.

X. At the time of passing a decree under this Act, the Court may, on the verbal application of the party in whose favor the decree is passed, direct immediate execution of the same by the issue of a warrant directed either generally against the personal property of the judgment debtor wherever it may be found within the local limits of the Court's jurisdiction, or specially against any personal property belonging to the judgment debtor within the same limits which may be indicated by the judgment creditor.

On application, immediate execution of degree may be granted against personal property of judgment debtor.

XI. In the execution of a decree under this Act, if, after the sale of the moveable property of a judgment debtor, any portion of a judgment shall remain due and the holder of such judgment desire to issue execution upon any immoveable property belonging to the judgment debtor, the Court, on the application of such judgment creditor, shall grant him a copy of the judgment and a certificate of any sum remaining due under it, and on the presentation of such copy and certificate to any Civil Court having general jurisdiction in the place in which the immoveable property of the judgment debtor is situate, such Court shall proceed to enforce such judgment according to its own rules and mode of procedure in like cases.

Execution against immoveable property, if moveable property not sufficient.

XII. In suits tried under this Act, all decisions and orders of the Court shall be final. Provided that it shall be competent to the Court, if it shall think fit, to grant a new trial if applied for within the period of thirty days from the date of the decision, but no new trial shall be granted unless the party applying for the same shall with his application deposit in Court the amount for which judgment shall have been given against him including the costs (if any) of the opposite party.

Decision in certain suits to be final.

Proviso.

XIII. If in the trial of any suit under this Act any question of law, or usage having the force of law, or the construction of a document affecting the merits of the decision, shall arise, on which the Court shall

Court may refer questions of law &c. to Sudder Court.

entertain reasonable doubts, the Court may, either of its own motion or on the application of any of the parties to the suit, draw up a statement of the case and submit it, with its own opinion, for the decision of the Sudder Court.

Court may pass decree contingent upon the opinion of the Sudder Court, pending which execution not to issue.

XIV. The Court may proceed in the case notwithstanding a reference to the Sudder Court, and may pass a decree contingent upon the opinion of the Sudder Court on the point referred; but no execution shall be issued in any case in which a reference shall be made to the Sudder Court, until the receipt of the order of that Court.

Full bench of the Sudder Court to decide cases referred under this Act.

XV. Cases referred for the opinion of the Sudder Court shall be dealt with by a full bench of that Court.

Sudder Court to fix an early day for the hearing of the case. Proclamation thereof.

XVI. The Sudder Court shall fix an early day for the hearing of the case, and shall notify the same by a proclamation to be fixed up in the Court-house of that Court.

Parties may appear and be heard in person or by pleader.

XVII. The parties to the case may appear and be heard in the Sudder Court in person or by pleader.

Decision of Sudder Court how to be transmitted.

XVIII. The Sudder Court, when it has heard and considered the case, shall transmit a copy of its judgment, under the seal of the Court and the signature of the Register, to the Court by which the reference was made; and such Court shall, on the receipt thereof, proceed to dispose of the case conformably to the decision of the Sudder Court.

Costs of reference to Sudder Court.

XIX. Costs, if any, consequent on the reference of a case for the opinion of the Sudder Court, shall be costs in the suit.

Sudder Court empowered to make rules of practice &c.

XX. The Sudder Court shall have power to make and issue general rules for regulating the practice and proceedings of the Courts established under this Act, and also to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and for keeping all books, entries, and accounts to be kept by the Officers, and from time to time to alter any such rule or form; provided that such rules and forms be not inconsistent with the provisions of this Act, or of any other law in force.

Provisions of Act VIII of 1859 made applicable to cases cognizable under this Act.

XXI. Except as hereinbefore provided, the provisions of Act VIII of 1859 *(for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter)* shall be applicable to cases cognizable under this Act in so far as the same may be applicable and necessary.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT No. XLIII OF 1860.

An Act to amend Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter).*

Preamble.

WHEREAS it is expedient to amend the provisions relating to special appeals contained in Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)*; It is enacted as follows:—

No special appeal from decision of any Court subordinate to the Sudder Court in certain suits.

I. No special appeal shall lie from any decision or order which shall be passed on regular appeal after the passing of this Act by any Court subordinate to the Sudder Court, in any suit of the nature cognizable in Courts of Small Causes under Act XLII of 1860, when the debt, damage, or demand for which the original suit shall be instituted shall not exceed five hundred Rupees. But every such order or decision shall be final.

Reference of question to the Sudder.

II. If in any suit in which an order or decision is made final under this Act, any question of law, or usage having the force of law, or the construction of a document affecting the merits of the case, shall arise, on which the Court trying such suit shall entertain reasonable doubts, the Court may either of its own motion, or on the application of either of the parties to the suit, draw up a statement of the case, and submit such statement with its own opinion for the decision of the Sudder Court.

Court may pass decree contingent upon the opinion of the Sudder Court, pending which execution not to issue.

III. The Court may proceed in the case notwithstanding a reference to the Sudder Court, and may pass a decree contingent upon the opinion of the Sudder Court on the point referred; but no execution shall be issued in any case in which a reference shall be made to the Sudder Court, until the receipt of the order of that Court.

Full bench of the Sudder Court to decide cases referred under this Act.

IV. Cases referred for the opinion of the Sudder Court shall be dealt with by a full bench of that Court.

Sudder Court to fix an early day for the hearing of the case. Proclamation thereof.

V. The Sudder Court shall fix an early day for the hearing of the case, and shall notify the same by a proclamation to be fixed up in the Court-house of that Court.

Parties may appear and be heard in person or by pleader.

VI. The parties to the case may appear and be heard in the Sudder Court in person or by pleader.

Decision of Sudder Court how to be transmitted.

VII. The Sudder Court, when it has heard and considered the case, shall transmit a copy of its judgment under the seal of the Court and the signature of the Register, to the Court by which the reference was

made; and such Court shall, on the receipt thereof, proceed to dispose of the case conformably to the decision of the Sudder Court.

Costs of reference to Sudder Court.

VIII. Costs, if any, consequent on the reference of a case for the opinion of the Sudder Court, shall be costs in the suit.

Act not to extend to decisions passed on regular appeal by Assistant Judges in Bombay.

IX. Nothing in this Act shall extend to any decision or order passed on regular appeal by any Assistant Judge in the Presidency of Bombay.

Construction of Act of 1859.

X. This shall be construed and read as part of Act VIII of 1859.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860:—

ACT No. XLIV OF 1860.

An Act for providing for the exercise of certain powers by the Governor-General during his absence from his Council.

Preamble.

WHEREAS the Governor-General in-Council has declared that it is expedient that the Governor-General should visit the North-Western Provinces of the Presidency of Fort William in Bengal, and other parts of India, unaccompanied by any Member of his Council; It is enacted as follows:—

Powers to be exercised by the Governor-General during his absence from Council.

I. During the absence of the Governor-General from his Council, it shall be lawful for the Governor-General alone to exercise all the powers which might be exercised by the Governor-General in Council, in every case in which the said Governor-General may think it expedient to exercise those powers.

Powers of the President in Council

II. All powers vested in the Governor-General in Council by any Act of the Government of India may be lawfully exercised by the President in Council.

Commencement and duration of Act.

III. This Act shall commence from the day on which it shall be notified, by an order published in the Official Gazette, that the Governor-General has quitted Calcutta for the purpose of so proceeding as aforesaid; and shall not continue in force for a longer period than three months.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT No. XLVI. OF 1860.

An Act to authorize and regulate the Emigration of Native Laborers to the French Colonies.

Preamble.

WHEREAS a Convention has been negotiated between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles:—

ARTICLE I.

The French Government shall be at liberty to recruit and engage laborers for the French Colonies in the Indian territories belonging to Great Britain, and to embark Emigrants, being subjects of Her Britannic Majesty, either in British or French Ports in India, under the conditions hereinafter stipulated.

ARTICLE II.

The French Government shall intrust the direction of its operations in every centre of recruitment to an Agent chosen by itself.

Those Agents must be approved by the British Government.

Such approval is assimilated, with regard to the right of granting and withdrawal, to the Exequatur given to Consular Agents.

ARTICLE III.

This recruitment shall be effected conformably to the regulations which now exist, or may hereafter be established, for the recruitment of laborers for British Colonies.

ARTICLE IV.

The French Agent shall, with regard to the operations of recruitment which are intrusted to him, enjoy for himself and for the persons whom he may employ, all the facilities and advantages afforded to the recruiting Agents for British Colonies.

ARTICLE V.

The Government of Her Britannic Majesty shall appoint in those British Ports where Emigrants may be embarked, an Agent who shall be specially charged with the care of their interests.

In French Ports the same duty with regard to Indian subjects of Her Britannic Majesty shall be confided to the British Consular Agent.

Under the term "Consular Agents" are comprised Consuls, Vice-Consuls, and all other Commissioned Consular Officers.

ARTICLE VI.

No Emigrant shall be embarked unless the Agent described in the preceding Article shall have been enabled to satisfy himself either that the Emigrant is not a British subject or, if a British subject, that his engagement is voluntary, that he has a perfect knowledge of the nature of his contract, of the place of his destination, of the probable length of his voyage, and of the different advantages connected with his engagement.

ARTICLE VII.

The contracts of service, with the exception provided for by Section 1 of Article IX, and by Section 2 of Acticle X, shall be made in India, and shall either bind the Emigrant to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony.

ARTICLE VIII.

The contracts shall, moreover, make stipulation for :—

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations, as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government Officer, his illness shall have arisen from his own misconduct.

In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX, and XXI of the present Convention.

ARTICLE IX.

1. The duration of the Immigrant's engagement shall not be more than five years. In case, however, he shall be duly proved to have absented himself from work, he shall be bound to serve a number of days equal to the time of his absence.

2. At the expiration of that period, every Indian who shall have attained the age of ten years at the time of his departure from India, shall be entitled to a return-passage at the expense of the French Government.

3. If he can show that his conduct has been regular, and that he has the means of subsistence, he may be allowed to reside in the Colony without any engagement; but from that time he will lose his right to a free return-passage.

4. If he consents to contract a new engagement, he will be entitled to a bounty, and will retain his right to a return-passage at the expiration of this second engagement.

The right of the Immigrant to a return-passage extends to his wife, and to his children who quitted India under the age of ten years, as well as to those born in the Colonies.

ARTICLE X.

The Immigrant shall not be bound to work more than six days in seven, nor more than nine hours and a half a day.

The conditions of task-work and every other kind of regulation for work, shall be freely arranged with the laborer. The obligation to provide, on holidays, for the care of animals and the necessities of daily life, shall not be considered as work.

ARTICLE XI.

In British Ports, the arrangements which precede the departure of the Emigrants shall be conformable to those prescribed by the regulations for the British Colonies.

In French Ports, the Emigration Agent or his deputies shall, on the departure of every Emigrant ship, deliver to the British Consular Agent a nominal list of the Emigrants who are subjects of Her Britannic Majesty, with a description of their persons, and shall also communicate to him the contracts of which he may require copies.

In such case, only one copy shall be given of all contracts of which the provisions are identical.

ARTICLE XII.

In the Ports of embarkation, the Emigrants who are subjects of Her Britannic Majesty shall be at liberty, conforming to the regulations of Police relative to such establishments, to leave the Depôts, or other place in which they may be lodged, in order to communicate with the British Agents, who on their part may at any reasonable hour visit the places in which the Emigrants, subjects of Her Britannic Majesty, are collected or lodged.

ARTICLE XIII.

Emigrants may leave India for the Colonies to the East of the Cape of Good Hope at all times of the year.

For other Colonies they may leave only from the 1st of August to the 15th of March. This arrangement applies only to sailing vessels; vessels using steam power may leave at any time of the year.

Every Emigrant sailing from India for the Antilles, between the 1st of March and the 15th of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

ARTICLE XIV.

Every Emigrant vessel must carry an European Surgeon and an Interpreter.

The Captains of Emigrant vessels shall be bound to take charge of any despatch which may be delivered to them by the British Agent at the Port of embarkation for the British Consular Agent at the Port of destination, and to deliver it to the Colonial Government immediately after his arrival.

ARTICLE XV.

In every vessel employed for the conveyance of Emigrants, subjects of Her Britannic Majesty, the Emigrants shall occupy, either between decks, or in cabins on the upper deck, firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal and at Chandernagore, and for every cubic space of sixty feet in other French Ports, and in the Presidencies of Bombay and Madras.

An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

A place shall be fitted up for a hospital in every Emigrant ship.

Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

ARTICLE XVI.

Each shipment of Emigrants shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as may be fixed for the British Colonies.

ARTICLE XVII.

The British Agents at the embarkation shall have, at all reasonable times, the right of access to every part of the ship which is appropriated to the use of Emigrants.

ARTICLE XVIII.

The Governors of the French establishments in India shall make such administrative regulations

as may be necessary to ensure the complete execution of the preceding stipulations.

ARTICLE XIX.

On the arrival of an Emigrant ship in any French Colony, the Government shall cause to be transmitted to the British Consular Agent any despatches which it may have received for him, together with—

1. A nominal list of all laborers disembarked who are subjects of Her Britannic Majesty.

2. A list of the deaths or births which may have taken place during the voyage.

The Colonial Government shall take the necessary measures to enable the British Consular Agent to communicate with the Emigrants before their distribution in the Colony.

A copy of the "List of Distribution" shall be delivered to the Consular Agent.

He shall be informed of all deaths and births which may occur during the period of engagement, as well as of all changes of employer, and of all departures on a return-passage.

Every fresh engagement, or act of renunciation of the right to a free return-passage, shall be communicated to the Consular Agent.

ARTICLE XX.

All Immigrants, being subjects of Her Britannic Majesty, shall, in the same manner as other subjects of the British Crown, and conformably to the ordinary rules of international law, enjoy, in the French Colonies, the right of claiming the assistance of the British Consular Agents; and no obstacle shall be opposed to the laborer's resorting to the Consular Agent and communicating with him; without prejudice, however, to the obligations arising out of his engagement.

ARTICLE XXI.

In the distribution of laborers no husband shall be separated from his wife, nor any father or mother from their children under fifteen years of age. No laborer shall be required to change his employer without his own consent, unless he be transferred to the Government, or to the person who has acquired the property on which he is employed.

Immigrants who may become permanently incapable of work, either by sickness or by any other cause beyond their own control, shall be sent back at the expense of the French Government, whatever time may still be wanting to entitle them to a free return-passage.

ARTICLE XXII.

All operations of immigration may be carried on in the French Colonies by French or British vessels without distinction.

British vessels which may engage in those operations shall be bound to conform to all the measures of Police, health, and equipment which may apply to French vessels.

ARTICLE XXIII.

The labor regulations of Martinique shall serve as the basis for all the regulations of the French Colonies into which Indian Emigrants, subjects of Her Britannic Majesty, may be introduced.

The French Government engages not to introduce into those regulations any modification, the result of which would be to place the said Indian subjects in an exceptional position, or to impose upon them conditions of labor more stringent than those prescribed by the said regulations.

ARTICLE XXIV.

The present Convention applies to emigration to the Colonies of Re-Union, Martinique, Guadeloupe and its dependencies, and Guiana.

It may hereafter be applied to immigrations to other Colonies in which British Consular Agents shall be established.

ARTICLE XXV.

The provisions of the present Convention relative to the Indian subjects of Her Britannic Majesty shall apply to the Natives of every Indian State which is under the protection or political control of Her said Majesty, or of which the Government shall have acknowledged the supremacy of the British Crown.

ARTICLE XXVI.

The present Convention shall begin to take effect on the 1st of September 1861, and shall continue in full force for three years and a half. It shall remain in full force, if notice for its termination be not given in the course of the month of September of the third year, and then notice can be given only in the course of the month of September of each succeeding year.

In case of notice being given for its termination it shall cease eighteen months afterwards.

It is understood that the stipulations of the present Convention relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favor of the said Indians until they shall either have been sent back to their own country or have renounced their right to a return-passage.

And whereas a Convention was concluded and signed at Paris, on the 25th day of July 1860 between Her said Majesty the Queen of Great Britain and Ireland and His said Majesty the Emperor of the French, consisting of the same Articles, but limited to the emigration to the French Colony of Re-Union from India of Native laborers to the number of not more than six thousand:

And whereas it is necessary, in order to give effect to the said Conventions, and for the due protection of Natives of India emigrating to French Colonies, that an Act of the Legislative Council of India should be passed; It is enacted as follows:—

Acts repealed.

I. Act XIV of 1839 and Section III Act XXIV of 1852 are repealed in so far as they render liable to penalties every person who shall make with any Native of India any contract to be performed in the French Colonies of Re-Union, Martinique, Guadeloupe and its dependencies, or Guiana, or in any other French Colony in which a British Consular Agent has been or shall hereafter be established, and to which this Act shall be extended by an order of the Governor-General of India in Council as hereinafter provided, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, or from any French Port in India, to any of the said Colonies.

Nomination of Agents for Calcutta, Madras, and Bombay.

II. The French Government may nominate a person to be Emigration Agent under this Act for each of the Ports of Calcutta, Madras, and Bombay.

Provided that such person, before entering on the duties of his office under this Act, shall have been approved by Her Majesty.

Proviso.

III. The Emigration Agents so nominated and approved as aforesaid shall be authorized, under the conditions prescribed in this Act, to recruit and engage Native laborers for all or any of the French Colonies aforesaid.

Powers of Agents.

IV. The said Emigration Agents shall act in conformity with the regulations now or hereafter existing for the recruitment of Native laborers for British Colonies, and shall, with regard to the operations of recruitment which are entrusted to them, enjoy for themselves and the persons whom they may employ in the management of the said operations, all the facilities and advantages afforded to the Emigration Agents for British Colonies.

Operations of recruitment.

V. The Protector of Emigrants at each of the three British Ports aforesaid, shall act for the British Government as Protector of laborers emigrating under the provisions of this Act. In French Ports in India the duty confided to the British Consular Agents by Article V of the said Convention shall be performed under such instructions as may be given by the Governor-General in Council in that behalf.

Protector of Emigrants.

VI. All contracts of service made with laborers emigrating under this Act, except the contracts mentioned in Section 4 of Article IX and Section 2 of Article X of the above recited Convention, shall be made in India, and shall bind the Emigrant either to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony to which he emigrates.

Contracts of service, with certain exceptions, to be made in India. Effect of contract.

VII. The contracts of service shall be in accordance with the terms of the said Convention, and shall make provision for—

Matters to be provided for in contract.

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government Officer, his illness shall have arisen from his own misconduct.

5. In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX, and XXI of the Convention hereinbefore recited.

VIII. It shall not be lawful to convey any Emigrant, being a native of India, who may embark for the purpose of laboring for hire in any one of the said Colonies from any of the three British Ports aforesaid in any ship or vessel, unless a license be obtained for carrying Emigrants in any such ship or vessel from the Government of the Presidency in which the Port is situated. A fee, not exceeding one Rupee per Emigrant, as may be regulated from time to time by the local Government, shall be demandable in respect of every such license, which fee shall be carried to the credit of the said Government, and the granting or withholding any such license shall be entirely discretionary with the Government; and in consideration of such license the Master of every ship conveying or destined to convey Emigrants from India, shall execute a Bond binding himself and his owners in a penal sum of ten thousand Rupees to conform to the several conditions herein provided, and the said Bond shall be executed in duplicate, that it may be put in suit either at the place of execution or in the Colony to which the Emigrants are to be conveyed, and one copy shall be forwarded to the British Consular Agent at such Colony, to be dealt with as the case may require. And every ship or vessel in which any such Emigrant shall be embarked without a license being obtained as aforesaid, shall be liable to be forfeited, and the Master thereof shall be liable, as for a misdemeanor, to a fine of one hundred Rupees for every such Emigrant so illegally embarked.

Emigrant ships to be licensed.

Fee for license.

Master of ship to give Bond.

Penalty if ship be not licensed.

IX. It shall not be lawful for the Master of any vessel licensed as above mentioned to receive on board any Emigrant laborer, as above provided, unless such laborer shall have in his possession and show a certificate or pass, to be given to him by the Emigration Agent of the Port under this Act, countersigned by the Protector of Emigrants, stating his name and the name of his father, and his age, and certifying that, having appeared before such Agent, he has declared his willingness to proceed to work for hire in the Colony to which such vessel is bound, and has been engaged by him as an Emigrant to such Colony on the part of the Government thereof.

Master of vessel not to receive on board any Emigrant without a certificate.

Certificate what to state, &c.

X. The Protector of Emigrants shall ascertain, by personal communication with every Emigrant previously to his or her embarkation from the Port or place for which such Protector shall have been appointed, that such Emigrant has not been induced to emigrate by any fraud or by any false or unreasonable expectation, and is aware of the distance of the Colony to which he or she is about to emigrate from the place where he or she is about to embark, and that the real advantages likely to be derived from a removal to such Colony have been explained to such Emigrant, and that such Emigrant has been duly cautioned against unreasonable and unwarrantable expectations; and that every such Emigrant is in good health and not incapacitated from labor by old age, bodily infirmity, or disease; provided that every such Protector shall make the enquiries specified in such Section in an open Court or public Office to which all persons shall have admission.

Protector to hold personal conference with every Emigrant before embarkation.

Enquiries to be made in public.

XI. Before any ship or vessel, so licensed to carry Emigrant laborers as above provided, shall be cleared out from any of the aforesaid Ports for any of the Colonies aforesaid, it shall be necessary

Before Port-clearance, Master of Ship to obtain certificate from Emigration Agent stating—

for the Master of such ship or vessel, provided any Emigrant of the description aforesaid shall embark therein, to obtain from the Protector of Emigrants at such Port as aforesaid, a certificate, under the hand of such Protector, to the effect following, that is to say—

That the foregoing Section has been complied with.

First.—That such Protector has by personal communication done what is required on the part of such Protector by the last preceding Section of this Act.

That the directions in this Act as to health, &c. have been complied with.

Second.—That all the directions contained in this Act for ensuring the health and safety of passengers have been duly complied with.

That the rules issued by the Governor-General in Council as to Medical attendance &c. have been complied with.

Third.—That such rules have been complied with as the Governor-General in Council shall from time to time frame touching the Medical attendance and Medical stores and the proper clothing to be provided, the species of provisions suited to Native habits, the number of women that should accompany the Emigrants, or other matters.

Probable lengths of voyage.

XII. The probable lengths of the voyages to the several French Colonies from the Ports aforesaid shall be deemed for the purposes of this Act to be as follows:—

From the Port of Calcutta to Re-Union—

Between the months of April and October inclusive, ten weeks.

Between the months of November and March inclusive, eight weeks.

From the Port of Madras—

Between the months of April and October inclusive, seven weeks.

Between the months of November and March inclusive, five weeks.

From the Port of Bombay—

Between the months of April and September inclusive, five weeks; and between the months of October and March inclusive, six weeks.

From the Port of Calcutta to Martinique, Guadeloupe and its dependencies, twenty weeks.

From the Port of Madras, nineteen weeks.

From the Port of Bombay, nineteen weeks.

From the Port of Calcutta to Guiana, twenty-six weeks.

From the Port of Madras, nineteen weeks.

From the Port of Bombay, nineteen weeks.

Provided that the Governor-General of India Council may, by order to be published in the Calcutta Gazette, extend this Act to any other French Colony not expressly named herein at which a British Consular Agent is established and to which the application of the above recited Convention shall be extended, and in such order may declare the probable length of the voyage to such Colony. Such declaration shall have the same force and effect as if it formed part of this Section.

Time of sailing.

XIII. *Clause* 1.—Emigrants may leave India for the French Colonies to the East of the Cape of Good Hope at all times of the year.

Clause 2.—For the other French Colonies, they may leave only from the 1st of August to the 15th of March. This arrangement applies only to sailing vessels; vessels using steam power may leave at any time of the year.

Clause 3.—Every Emigrant sailing from India for any French Colony Westward of the Cape of Good Hope between the 1st of March and the 15th of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

Emigrant vessel to carry an European Surgeon and an Interpreter. Captain to take charge of Despatches from the Protector to the British Consular Agent.

XIV. Every Emigrant vessel must carry an European Surgeon and an Interpreter. The Master of every Emigrant vessel shall be bound to take charge of any Despatch which may be delivered to him by the Protector of Emigrants at the Port of embarkation, for the British Consular Agent at the Port of destination, and to deliver it to the Colonial Government immediately after his arrival.

Space to be set apart for Emigrants on boardship.

XV. *Clause* 1.—In every vessel employed for the conveyance of Emigrants, the Emigrants shall occupy, either between decks, or in cabins on the upper deck firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of five feet and a half.

Clause 2.—No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal, and for every cubic space of sixty feet in the Presidencies of Bombay and Madras.

Clause 3.—An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

Clause 4.—A place shall be fitted up for a hospital in every Emigrant ship.

Clause 5.—Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

Amount or proportion of provisions to be carried by Emigrant vessel over and above the victualling of the crew.

XVI. There shall be actually laden on board of every ship or vessel conveying Emigrants into any of the Colonies aforesaid at the time of departure of such ship or vessel from the Port at which such laborers shall be embarked, good and wholesome provisions for the use and consumption of the said passengers, over and above the victualling of the crew, to the amount or in the proportion following: that is to say—a supply of water to the amount of five gallons for every week of the computed voyage for every passenger on board such ship or vessel, such water being carried in tanks or sweet casks; and a supply of rice, bread, biscuit, flour, oatmeal, or bread stuffs to the amount of seven pounds weight to every week of the computed voyage for every such passenger.

Proviso.

Provided always that, when any such ship or vessel shall be destined to call at a Port or place in the course of her voyage for the purpose of filling up her water-casks, a supply of water at the rate before mentioned for every week of an average voyage to such Port or place of calling shall be deemed to be a compliance with this Regulation; and provided that the preceding Regulation regarding food shall be deemed to have been complied with in any case when it shall be made to appear that, by the special authority of the Governor-General of India in Council, any other articles of food were substituted

for the articles above enumerated, as being in his judgment equivalent thereto. Provided also that when any such ship or vessel is fitted with Normandy's Apparatus for distilling sea-water, a reduction shall be allowed of one-third in the quantity of water required to be provided as aforesaid.

Before Port-clearance Master of vessel to obtain a Survey Certificate.

XVII. Before any such ship or vessel shall be cleared out on any such voyage, the Protector of Emigrants at the Port or place from which such ship or vessel shall be cleared out, shall survey or cause to be surveyed by some competent person, the provisions and water hereinbefore required to be on board for the consumption of passengers, and shall ascertain that the same are in good and sweet condition, and also that, over and above the same, there is on board an ample supply of water and stores, for the victualling of the crew of the ship or vessel, and shall also ascertain that such ship or vessel is generally reputed sea-worthy, and that the directions hereinbefore contained for ensuring the health and safety of the passengers have been complied with, and shall grant a certificate thereof, under his hand, to the Master of such ship or vessel.

Up to what time Master of vessel to furnish Emigrants with provisions.

XVIII. The Master of every ship or vessel conveying Emigrants to any of the said Colonies shall be bound to provide for and furnish to every such Emigrant, and his wife and children, a sufficient quantity of good and wholesome provisions for his, her, and their daily maintenance during such voyage, and during the space of forty-eight hours next after the arrival of such ship or vessel at the place of destination.

Emigrant vessel to carry copies and translations of these Regulations.

XIX. Two copies of Sections X to XX inclusive of this Act, and two copies of a translation thereof in such Native language as the local Government may direct, authenticated by the signature of the Protector of Emigrants at the Port or place at which such Emigrants shall embark, shall be delivered to the Master by such Protector at the time of clearance, and shall be kept on board of every ship or vessel carrying such Emigrants as aforesaid, during the whole voyage, and one of such copies or translations shall, upon request made at any reasonable time to the Master of the ship or vessel, be produced to any passenger for his perusal.

Master to deliver list to Emigration Agent.

XX. The Master of every ship or vessel carrying Emigrants from India to any of the Colonies aforesaid shall, before clearing out such ship or vessel, deliver to the Protector of Emigrants at the Port or place from which such vessel is cleared out, a list in writing, together with a duplicate of the same, specifying, as accurately as may be, the names, ages, and occupations of all and every the Emigrants on board such ship or vessel, and such Protector shall thereupon deliver to the said Master the counterpart of such list signed by such Protector; and the said Master shall, on the arrival of such ship or vessel at the place of destination, and previous to the disembarkation of any such Emigrants, give notice of the arrival of such ship or vessel, and deliver the said counterpart of such list to the British Consular Agent at the Colony at which the said ship or vessel may have arrived.

Penalty for non-compliance with particulars required before clearance.

XXI. If the Master of any ship or vessel shall, at any of the Ports aforesaid, take on board such ship or vessel any Emigrant laborer of the description aforesaid, and shall clear such ship or vessel for any of the said Colonies without having fully complied with every particular herein required previously to clearance, he shall be liable, on conviction before any Magistrate or Justice of the Peace, to a penalty not exceeding two hundred Rupees for every Emigrant laborer so taken on board his ship or vessel.

Penalty for taking on board, after clearance, Emigrants not entered in list.

XXII. If the Master of any ship or vessel shall, after having cleared such ship or vessel at any such Port as aforesaid for any of the said Colonies, take on board any such Emigrant laborer as aforesaid without having entered such Emigrant laborer in such list as aforesaid, or without having obtained such duplicate as aforesaid containing the entry of such Emigrant prior to clearance, he shall be liable, on conviction before any Magistrate or Justice of the Peace, to a penalty not exceeding five hundred Rupees for every Emigrant so taken on board his ship or vessel.

Penalty for fraudulent acts whereby certificate becomes inapplicable to the altered state of the vessel.

XXIII. If any Master of any ship or vessel cleared for any of the said Colonies as aforesaid shall, after having obtained such certificate as aforesaid, fraudulently do or suffer to be done any act or thing whereby such certificate shall become inapplicable to the altered state of the ship or vessel, its passengers, or other matters to which such certificate relates, such Master shall be liable on conviction to a penalty not exceeding five thousand Rupees, besides incurring a forfeiture of any Bond executed in consideration of any license obtained for the vessel as originally described.

Custom House Officers and Pilots to exercise, for the purposes of this Act, certain powers vested in the former for the prevention of smuggling.

XXIV. All the powers vested by law in the Officers of Customs in regard to the searching and detention of ships or vessels or otherwise for the prevention of smuggling on board thereof, may be exercised by such Officers for the prevention of illegal embarkation of such Emigrants as aforesaid on board ships or vessels bound for any of the said Colonies and of other offences against this Act; and all Pilots in the service of the Government of India shall be invested with the same powers and be charged with the same duties as Preventive Officers of Customs in this behalf.

Custom House Officers and Pilots at Calcutta to countersign papers.

XXV. Whenever a vessel shall clear from Calcutta for any of the said Colonies with Emigrant laborers duly embarked thereon, the Customs Officer on board such vessel shall countersign the pass or certificate brought on board such vessel by every such Emigrant laborer and shall keep a register of every such Emigrant laborer as may come on board. And such Customs Officer shall remain on board such vessel until she shall arrive in Saugor roads, and shall not come away until muster of the crew and passengers and Emigrant laborers has been made in his presence and in that of the Pilot in charge

To muster crew and Passengers and Emigrants.

of the vessel; and after the Customs Officer has taken muster and quitted the vessel, the Pilot shall continue to exercise the duties indicated in the last preceding Section of this Act; and it shall be lawful for him, if he shall deem it necessary, to require the Master or Commander to take a general muster of the crew and passengers and Emigrant laborers on board, and to sign a muster roll so taken. And every such Custom House Officer and Pilot shall make a complete report of the Emigrant laborers on board of any ship at the time of his quitting the same; and such report shall contain a declaration that to the best of the declarant's belief no additional Emigrant laborers have been received on board since obtaining the certificate, and that nothing else has been done or omitted to be done in the ship or vessel contrary to the provisions of this Act; and every such report or muster (if any) shall be transmitted without delay to the Protector of Emigrants at the Port. And any Custom House Officer or Pilot who shall wilfully make a false, erroneous, or incomplete report of the Emigrant laborers on board of any ship, or who shall connive at the unauthorized embarkation of any such Emigrant laborers, shall be liable, besides dismissal, to a fine of five hundred Rupees, commutable if not paid to imprisonment in the Civil Jail for six months, and the penalty shall be adjudged in like manner as similar penalties are adjudged for offences committed in respect to the Customs Revenue.

Report of Emigrants on board.

Penalty.

XXVI. If any person shall forge, or shall use knowing it to be forged, any document required by this Act, such person shall be liable to be imprisoned for any period not exceeding seven years.

Punishment for forgery of document required by this Act.

XXVII. All the several penalties to which the Masters of ships or vessels are liable by this Act shall be enforced by information laid before any Magistrate or Justice of the Peace at the instance of the Protector of Emigrants or of any Officer appointed for the purpose by the Government of the Presidency or place, or may be enforced by putting in suit the Bond given by the Master, if such Bond has been given in consideration of the licen-e granted to the ship.

Penalties how to be enforced.

XXVIII. All fines and penalties imposed by a Magistrate or Justice of the Peace under the authority of this Act, if no other means for enforcing the payment of such fines and penalties are provided by this Act, may in case of non-payment thereof be levied by distress and sale of the goods and chattels of the offender by warrant of the Magistrate or Justice. When a warrant of distress is issued, the Magistrate or Justice may order the offender to be detained and kept in safe custody until return can be conveniently made to such warrant, unless the offender enter into a recognizance, with or without sureties, conditioned for his appearance before him on the day appointed for such return, such day not being more than eight days from the time of taking such recognizance; but if before issuing such warrant of distress, it shall appear to the Magistrate or Justice, by the admission of the offender or otherwise, that no sufficient distress can be had within the jurisdiction of such Magistrate or Justice whereon to levy such fine or penalty, he may, if he think fit, refrain from issuing such warrant of distress; and in such case, or if such warrant shall have been issued and upon the return thereof such insufficiency aforesaid shall be made to appear to the Magistrate or Justice, he shall, by warrant, commit the offender to jail, there to be imprisoned, according to the discretion of the Magistrate or Justice, for any term not exceeding two months where the amount of the fine shall not exceed fifty Rupees, and for any term not exceeding four months where the amount shall not exceed one hundred Rupees, and for any term not exceeding six months in any other case; the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Levy of fines.

XXIX. Each shipment of Emigrants under this Act shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as has been or may be fixed for the British Colonies.

Numerical proportion of women to men by each shipment.

XXX. The Protector of Emigrants shall have at all reasonable times the right of access to every part of every ship which is appropriated to the use of Emigrants under this Act.

Protector to have right of access to every part of the ship.

XXXI. This Act shall take effect as to the Emigration of Native laborers from India to the number of not more than six thousand to the Island of Re-union, from the time of the passing thereof, and shall take effect generally as to Emigration to the said Island and to Martinique Guadeloupe and its dependencies, and Guiana, from the time when the Convention herein recited and set forth shall have been concluded and signed and shall take effect, and as to emigration to any other French Colony, from such date as the Governor-General in Council in extending this Act to such Colony shall determine. From the time this Act shall so take effect, it shall continue in force so long as the said Convention shall continue in force and no longer. Provided that Act XIX of 1856 (to enable the Governor General of India in Council to suspend the operation of certain Acts relating to the Emigration of Native laborers) shall have full force and effect in respect to the Emigration of Native laborers to any or all of the French Colonies under this Act.

Act when to take effect.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT No. XLVII OF 1860.

An Act for giving to the Universities of Calcutta, Madras, and Bombay the power of conferring Degrees in addition to those mentioned in Acts II, XXII, and XXVII of 1857.

WHEREAS it is expedient to give to the Universities of Calcutta, Madras, and Bombay established under Acts II, XXII, and XXVII of 1857, the power of

Preamble.

conferring Degrees other than the Degrees in that Act expressly provided for; It is enacted as follows:—

Power of Universities to confer Degrees.

I. It shall be competent to the Chancellor, Vice Chancellor, and Fellows of the Universities of Calcutta, Madras, or Bombay respectively to confer such Degrees, and to grant such Diplomas or Licenses in respect of Degrees, as the said Chancellor, Vice Chancellor, and Fellows of any such University shall have appointed or shall appoint by any Bye-laws or Regulations made and passed or to be made or passed by them in the manner provided in the said Acts and submitted to and approved by the Governor-General in Council as far as regards the University of Calcutta, or by the Governor in Council of Madras or Bombay as regards the Universities of Madras and Bombay respectively.

Construction.

II. All the provisions contained in the said Acts II, XXII, and XXVII of 1857 with respect to the Degrees therein mentioned and to the examinations for those Degrees shall apply to any Degrees which may be conferred under this Act and to the examinations for such Degrees.

M. Wylie,
Clerk of the Council.

The 6th October 1860.

The following Bill was read a second time in the Legislative Council on the 6th October 1860, and was referred to a Select Committee who are to report thereon after the 10th of January next:—

A Bill for the Regulation of Police within any parts of the British Territories in India to which it may please the Governor-General in Council to extend its provisions.

Preamble.

Whereas it is expedient to make the Police Force an efficient instrument at the disposal of the Magistrate for the prevention and detection of crime, and to reorganize the Police Force; It is enacted as follows:—

Interpretation.

I. The following words and expressions in this Act shall have the meaning hereby assigned to them, unless there be something in the subject or context repugnant to such construction, (that is to say)—

"District Officer."

The Words "District Officer" shall mean the Chief Magisterial Officer in charge of a District and exercising the full powers of a Magistrate under the Regulations, or by whatever designation the Officer in executive administration of a District is styled.

"Magistrate."

The words "Magisterial Officer" shall include all persons, within the Police District, exercising all or any of the powers of a Magistrate.

"Subordinate."

The word "Subordinate" as applied to Police Functionaries, shall mean District Superintendents and their Assistants.

"Police."

The word "Police" shall include General and Village Police, and all other persons, by whatever name known, who exercise any Police functions.

"General Police District."

The expression "General Police District" shall embrace any Province, District, Tract or Territory to which the operation of this Act shall be extended.

"Property."

The word "property" shall include any chattel, money, or valuable security.

Number.

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

"Gender."

Words importing the masculine gender shall include females.

"Person."

The word "person" shall include a Company or Corporation.

"Month."

The word "month" shall mean calendar month.

"Cattle."

The word "cattle" shall, besides horned cattle, include Elephants, Camels, Horses, Asses, Mules, Sheep, Goats, and Swine.

Superintendence vested in Governor in Council.

II. The Superintendence of the Police throughout the General Police District shall vest in and be exercised by the Local Government, under the control of the Governor-General in Council; and, except as authorized by the Local Government, under the provisions of this Act, no person, Officer, or Court shall be empowered to appoint, supersede, or control any Police functionary; any Regulation, Act, or usage to the contrary notwithstanding.

Inspector-General of Police, &c.

III. The administration of the Police throughout the General Police District shall be vested in an Officer to be styled the Inspector-General of Police, and in such Subordinates, subject to the general control and direction of the District Officer, as to the Local Government shall seem fit, who shall from time to time be appointed by the said Local Government and may be removed by the same authority; and who shall receive such salary as the Governor-General of India in Council shall allow.

Powers of Police, &c.

IV. All powers not inconsistent with the provisions of this Act, which up to the passing of this Act belonged by law to the existing Police Authorities, shall be vested in the Police Authorities appointed under this Act. Provided always that no Police Functionary so appointed shall possess or exercise any Judicial or Revenue authority; and the duties and responsibilities of Land-holders and others as defined by law shall apply to the Police appointed under this Act.

Inspector-General to be appointed a Magistrate.

V. The Inspector-General of Police shall be appointed a Justice of the Peace. He shall also have the full powers of a Magistrate throughout the General Police District; but shall exercise those powers subject to such orders as may from time to time be issued by the Local Government. The Local Government may vest any District Superintend-

To act as such under the orders of Government.

ent of Police with all the powers of a Magistrate within such limits as it may deem proper; but such Superintendent shall exercise the powers with which he shall be so invested only so far as may be necessary for the preservation of the peace, the prevention of crime, and the detection, apprehension and detention of offenders, in order to their being brought before a Magistrate, and as far as may be necessary for the performance of the duties assigned to him by this Act.

District Superintendent may be appointed a Magistrate.

In what cases he may act in that capacity.

VI. The entire Police establishment under each Local Government shall, for the purpose of this Act, be deemed to be one Police Force, and shall be formally enrolled; and shall consist of such number of Officers and men, and shall be otherwise constituted in such manner, as shall be from time to time ordered by the Local Government, subject to the sanction of the Governor-General of India in Council.

Constitution of the Force.

VII. The Inspector-General of Police may, from time to time, subject to the approval of the Local Government, frame such orders and regulations as he shall deem expedient, relative to the general organization and distribution of the Force, the places of residence, the pay and rank, the classification, distribution and particular service of the members thereof; their inspection, the description of arms, accoutrements and other necessaries to be furnished to them; the collecting and communicating intelligence and information; and all such other orders and regulations relative to the said Police Force as the said Inspector-General shall, from time to time, deem expedient for preventing abuse or neglect, and for rendering such Force efficient in the discharge of all its duties.

Inspector-General to control Force and make rules.

VIII. The appointment of all Police Officers shall, under such rules as the Local Government shall, from time to time sanction, rest with the Inspector-General of Police and the District Superintendents, who may, under such rules as aforesaid, at any time dismiss, suspend, reduce or fine to any amount not exceeding one month's pay, any Police Officer whom they shall think remiss or negligent in the discharge of his duty or otherwise unfit for the same.

Inspector-General to appoint and dismiss.

IX. Every person so appointed shall receive on his enrolment a certificate in the form annexed to this Act under the seal of the Inspector-General, or such other Officer as the Inspector-General shall appoint, by virtue of which the person holding such certificate shall be vested with the powers, functions, and privileges of a Police Officer. Such certificate shall cease to have effect whenever the person named in it is suspended or dismissed, or otherwise removed from employment in the Police Force, and shall thereupon be immediately surrendered to his superior Officer or other person empowered to receive it.

Police Officers to receive certificates of Office.

X. There shall be deducted from the pay of every Police Officer, of a Class not entitled to the benefit of the Uncovenanted Service Pension Rules, a sum, after such rate as the Local Government shall direct, not being a greater rate than one Anna in the Rupee, which sum so deducted, and also the monies accruing from the stoppages from the pay of Police Officers during absence from sickness or other causes, from fines imposed on Police Officers for misconduct, and from fines imposed by Magistrates and others upon drunken persons, or for assaults upon Police Officers, and all monies arising from the sale of worn or cast-off clothing or other articles supplied for the use of the Police, or from any other miscellaneous sources which shall be permitted by the Local Government shall from time to time be invested in such manner and in such securities as the Local Government may direct, and the interest and dividends thereof, or so much of the same as shall not be required for the purposes herein mentiond, shall be likewise invested as aforesaid, and accumulate, so as to form a Fund to be called "The Police Superannuation Fund;" and shall be applied from time to time to the payment of superannuation or retiring allowances, or gratuities, under such rules as may be passed by the said Local Government: provided always that any Police Officer may be dismissed or removed without superannuation allowance; and that no Police Officer shall be entitled as of right to any allowance from this Fund; or shall retain any right to a refund of any deduction made from his pay while he may have been a Police Officer.

Police Superannuation Fund.

Proviso.

XI. It shall be lawful for the Inspector-General of Police, or any District Superintendent, if they shall think fit, and subject to the general direction of the District Officer, on the application of any person showing the necessity thereof, to depute any additional number of Police Officers, to keep the peace at any place within the General Police District, at the charge of the person making the application, to be exclusively under the orders of the District Superintendent, and for such time as they shall think fit: provided always that it shall be lawful for the person on whose application such deputation shall have been made, on giving one month's notice in writing to the Inspector-General or District Superintendent, to require that the Officer so deputed shall be discontinued; and such person shall be relieved from the charge of such additional Force from the expiration of such notice.

Additional Police Officers employed at the cost of individuals.

XII. Whenever any Railway, Canal, or other public work, or any manufactory or commercial concern, shall be carried on, or be in operation in any part of the country, and it shall appear to the Inspector-General that the appointment of an additional Police Force in such neighbourhood is rendered necessary by the behaviour, or reasonable apprehension of the behaviour of the persons employed upon such work, it shall be lawful for the Inspector-General, with the consent of the Local Government, to direct the employment of such additional Force; and to maintain the same so long as such necessity shall continue; and to make orders from time to time upon the Treasurer or other Officer having the control or custody of the Funds of any Company or person carrying on such works, for the payment of the extra Force so rendered necessary as aforesaid.

Appointment of additional Force in the neighbourhood of Railway and other works.

Quartering of additional Police in disturbed or dangerous Districts.

XIII. It shall be lawful for the Inspector-General of Police, under the sanction of the Local Government, which shall be notified by proclamation in the Government Gazette, to depute any part of the Police Force, in excess of the fixed complement, to be quartered in any part of the General Police District which shall be found to be in a disturbed or dangerous state, or in any part of the General Police District in which, from the misconduct of the inhabitants, he may deem it expedient to strengthen the number of Police; and the inhabitants of the offending tract or part shall be charged with the cost of such body of men so deputed; and the District Officer shall assess the proportion in which such sum is to be paid by the inhabitants according to his judgment of their respective means.

Payment of money for support of additional Police Force.

XIV. All monies paid or recovered in respect of any additional Force deputed as is mentioned in the three last preceding Sections, shall be paid into a Fund to be called "The General Police Fund"; and shall be applied to the maintenance of the Police Force, under such orders as the Local Government may pass. All sums of money payable under those Sections shall be recoverable by distress and sale of the goods of the defaulter, under the warrant of a Magisterial Officer, or by suit in any competent Court.

Special Police Officers.

XV. When it shall appear that any tumult, riot or outrage has taken place, or may be reasonably apprehended in any place, and that the ordinary Officers appointed for preserving the peace are not sufficient for its preservation and for the protection of the inhabitants and the security of property in such place, it shall be lawful for any Police Officer not below the rank of Inspector to apply to the nearest Magisterial Officer to appoint so many of the Public or Village Servants, or residents of the neighbourhood, as such Police Officer may require, to act as special Police Officers for such time and in such manner as he shall deem necessary; and it shall be the duty of such Magisterial Officer at once to comply with such applications.

Powers of special Police Officers.

XVI. Every special Police Officer so appointed shall have the same powers, privileges, and protection, and be liable to all such duties and penalties, and be subordinate to the same authorities as the ordinary Officers of Police.

Refusal to serve.

XVII. If any person being appointed a special Police Officer as aforesaid shall, without sufficient excuse, neglect or refuse to serve as such, or to obey such lawful order or direction as may be given him for the performance of his duties, he shall be liable upon conviction before a Magisterial Officer to a fine not exceeding fifty Rupees for every such neglect, refusal or disobedience.

Police Officers not to resign without leave or two months' notice.

XVIII. No Police Officer shall be at liberty to resign his office, or withdraw himself from the duties thereof, unless expressly allowed to do so in writing by the District Superintendent; or unless he shall have given to his superior Officer two months' notice in writing of his intention to do so; nor shall any such Police Officer engage in any employment or office whatever, other than his duties under this Act, unless expressly permitted to do so in writing under the seal of the Inspector-General.

Unlawful assumption of Police functions, personation of Police, &c.

XIX. From and after the passing of this Act, every person not being, or having ceased to be, a duly enrolled Police Officer, who shall unlawfully assume any function or power belonging to the Police; and who shall not forthwith deliver up his Certificate, and all the clothing, accoutrements, and appointments, and other necessaries which may have been supplied to him for the execution of his duty; or who shall have in his possession any distinctive article of the dress or appointment directed to be worn exclusively by the Police Force, without being able to account satisfactorily for his possession thereof; or who shall put on the dress of any Police Officer or any dress designed to represent it or to be taken for it; or who shall otherwise personate the character or act the part of any Police Officer for any purpose whatever; shall, in addition to any other punishment to which he may be liable for any offence committed under the assumed character, be liable, on conviction before a Magisterial Officer, to a penalty not exceeding two hundred Rupees, or to imprisonment, with or without hard labor, for a period not exceeding six months, or both.

Duties of Police Officers.

XX. Every Police Officer shall, for all purposes in this Act contained, be considered to be always on duty, and shall have the powers of a Police Officer in every part of the General Police District. It shall be his duty to use his best endeavours and ability to prevent all crimes, offences, and public nuisances; to preserve the peace; to apprehend disorderly and suspicious characters; to detect and bring offenders to justice; to collect and communicate intelligence affecting the public peace; and promptly to obey and execute all orders and warrants lawfully issued to him by any competent authority.

Police Officer may arrest without warrant.

XXI. It shall be the duty of every Police Officer, and he is hereby authorized to arrest without warrant—

Person charged with or suspected of grave crimes.

1. Any person who is charged on credible information, or whom he has reasonable ground to suspect, of having been concerned in any grave or forcible crime or outrage.

Persons charged with aggravated assault recently committed.

2. Any person who is charged with committing an aggravated assault, in every case in which he shall have good reason to believe that such assault has been committed, although not in his view, and that by reason of the recent commission of the offence a warrant could not have been issued.

Persons committing a breach of the peace.

3. Any person committing, or attempting to commit, any breach of the peace, in his view, and who refuses to desist on being required thereto.

Persons found injuring public buildings, &c.

4. Any person found injuring the public buildings, roads, tanks, and water channels, or committing any offence punishable by Law: provided always that, where such offence is of a slight and petty nature, it shall not be necessary for the Police Officer to arrest, if, from

Proviso.

the circumstances of the case, there is no reason to apprehend that the party will abscond.

Vagrants and suspicious persons.

5. Any vagrant whom he shall find disturbing the public peace, or whom he shall have good cause to suspect of having committed or being about to commit a crime; all persons whose name and residence is unknown, or whom he may find by night lying or loitering in any high-way, road or other place, and who, in either case, are unable to give a satisfactory account of themselves.

Persons assaulting Police Officer.

6. Any person who assaults, resists or obstructs such Police Officer in the execution of his duty, or aids or excites others so to do.

Persons escaping from legal custody.

7. All persons who, having been in legal custody, shall have escaped therefrom.

Persons charged with an offence, refusing to give name.

8. All persons who are charged with having done any injury or damage to the person or property of another, and who refuse to give their name and residence, or who give one which there is ground to believe to be false, may be detained solely for the purpose of ascertaining such name and residence, with a view to future proceedings

Amends may be awarded for charges made on insufficient ground.

XXII. In every case in which any person shall be given in charge to a Police Officer, on a false or frivolous charge; or in which a false and frivolous charge shall be made to a Police Officer against any person; or in which any information or complaint shall be laid or made before a Magisterial or Police Officer, and shall not be further prosecuted; or in which if further prosecuted, it shall appear to the Magisterial Officer by whom the case is heard, that there were no sufficient grounds for making the charge, such Magisterial Officer shall have the power to award a fine not exceeding fifty Rupees, or imprisonment for a period not exceeding one month, or both; or to award such amends not exceeding fifty Rupees, to be paid by the informer or complainant to the party informed or complained against, for his loss of time and expenses in the matter, as to such Magisterial Officer shall seem fit. And such amends shall be recoverable in the manner provided for the levy of fines.

Persons arrested without warrant to be taken to Station House until brought before Magistrate or bailed.

XXIII. Every person taken into custody by any Police Officer without warrant, except persons detained for the mere purpose of ascertaining their name and residence, shall forthwith be delivered into the custody of the Police Officer in charge of a Chowky or Station House, in order that such person may be secured until he can be brought before a Magisterial Officer to be dealt with according to Law, or may give bail for his appearance before a Magisterial Officer, if the Officer in charge shall deem it prudent to take bail as hereinafter mentioned: provided always that, where bail is not taken, the prisoner shall be brought before a Magisterial Officer within twenty-four hours, unless circumstances render delay unavoidable.

Proviso.

Releasing on bail.

XXIV. Whenever any person shall be brought in custody, without a warrant, to any Station House, at a time when he cannot at once be sent before a Magisterial Officer, and shall be charged with any bailable offence, or with any unbailable offence, of which it shall appear to the Officer in charge of the Station House or other superior Officer of Police that the prisoner is falsely accused, it shall be lawful for such Police Officer to release the accused on bail, or on his own recognizance, to appear before the Magisterial Officer when required.

Superior Officer of Police may take recognizance for appearance of prosecutor or witness.

XXV. It shall be lawful for every Police Officer in charge of a Station, or other Superior Officer of Police, to bind by recognizance any person to appear as prosecutor or as a witness before the Magisterial Officer by whom any grave charge is being or is about to be investigated; and if any such prosecutor or witness shall refuse to execute such recognizance, it shall be competent to such Officer to forward the person in custody to the Court of such Magisterial Officer.

Condition of recognizance.

XXVI. Every recognizance, so taken, shall be without fee or reward, and shall be conditioned for the appearance of the person thereby bound before any Magisterial Officer at such time and place as may be required, and the time and place of appearance, and the sum thereby acknowledged, not exceeding one thousand Rupees, shall be specified in the said recognizance, or in the condition thereof; and the Officer taking the recognizance shall return the same forthwith to the Magisterial Officer present at the time and place when and where the party is bound to appear.

Remands.

XXVII. If from the absence of witnesses, or from any other reasonable cause, it shall become necessary or advisable to defer the examination of any case, or the further examination of any witnesses, it shall be lawful for any Magisterial Officer, from time to time, by his warrant, to remand the accused to the custody of any Police Officer, for such time as he shall deem necessary and reasonable, not exceeding eight clear days, to be secured in any Station House or Jail, or to be otherwise detained in custody, as to the said Magisterial Officer shall appear expedient: provided always that any such Magisterial Officer may order such accused party to be brought before him at any time or place before the expiration of the time for which such accused party shall have been remanded; or may discharge such accused party on his own recognizances, with or without sureties, conditioned for his appearance at the time and place appointed for such further examination.

Proviso.

Entering drinking shops, &c., without a warrant.

XXVIII. It shall be lawful for any Police Officer without a warrant to enter and inspect all drinking shops, gaming houses, and other resorts of loose and disorderly characters; all premises of persons, suspected of receiving stolen property; any locality, vessel, boat or conveyance in any part of which places he shall have just cause to believe that crime has been, or is about to be committed; or which he reasonably suspects to contain stolen property; and then and there to take all necessary measures for the effectual prevention and detection of crime; and to take charge of all property reasonably suspected to have been stolen; and of all articles or things which may serve as evidence of the crime supposed to have been committed; and to take charge of all unclaimed property.

Inspection of weights and measures.

XXIX. Every Police Officer, not below the grade of Inspector, shall, under such orders as may from time to time be issued by the Inspector-General of Police, be an Inspector of weights and measures, and may enter any shop or premises for the purpose of inspecting the weights and measures, and instruments for weighing, kept or used therein; and may seize any weight, measure, or instrument for weighing, which may have reason to believe is false.

Police Officer not to receive complaints of petty offences.

XXX. No Police Officer shall receive any complaint of any petty offence; or take into his custody any person brought to him, accused of such petty offences, as trespass, assault, quarrelling, or the like; and it shall be lawful for any Police Officer to refuse to receive and act upon any charge of an offence of a grave character, if he shall, on enquiry made of the complainant alone, see good grounds for doubting its truth: provided always that, if the charge be not of such a nature as under ordinary circumstances would justify the Police Officer in refusing to receive it, the particular reasons for refusing it are to be recorded by such Officer at the time.

Proviso.

Police Officers may lay informations, &c.

XXXI. It shall be lawful for any Police Officer to lay any information before any Magisterial Officer, and to apply for summons, warrant, search warrant, of such other legal process as may by law issue, and may be expedient under the circumstances, against any person committing an offence against any law or enactment, or against any regulation for the protection of the Revenue, or against any person committing or failing to remove any public nuisance or unwarrantable obstructions, keeping a disorderly house, harbouring thieves, disturbing the peace, obstructing the due course of justice, and the like; and to prosecute such offenders up to final judgment: provided always that any rewards, forfeitures, and penalties, or shares of rewards, forfeitures, or penalties, which by law are payable to informers, and all costs of prosecution which may by any enactment be awarded to the prosecutor, shall be paid into the "General Police Fund."

Proviso.

All warrants, &c., to be executed by members of the Police Force.

XXXII. From after the passing of this Act all summonses, warrants, search warrants, warrants of commitment for trial, or orders for escort and conveyance of prisoners, and all other processes issued by any Officer in any criminal proceeding, shall be directed and delivered to Officers of the Police alone; and such processes shall be served and executed by them and none others; provided always that, in all cases of petty offence it shall be lawful for the Magisterial or other Officer issuing a summons to require the party applying for a summons for the appearance of either the defendant or witnesses to deposit and eventually to pay any fee for such Summons, and all costs incurred by the Police in serving such process, the same to be paid into the "General Police Fund" for the maintenance of the Police.

Warrant to be endorsed.

XXXIII. Where any such warrant, order or process shall be directed or delivered to any of the said Officers, unless it be necessary for the due execution thereof that such warrant be executed without delay, the person receiving it shall deliver the same to any Officer authorized for that purpose, who shall take charge of it, and appoint by endorsement thereon one or more Police Officers to execute the same or endorse it to any other Officer for a like purpose; and every Police Officer whose name shall be so endorsed thereon shall have the same powers, privileges, and protection as if the same had originally been directed to him by name: provided also, that every such process shall be executed with all secrecy and despatch; and shall have full force in any part of the General Police District, except within the limits of the Supreme Court, without further formality or local endorsement; and that all Police Authorities shall every where be assisting in the execution of such process.

Proviso.

Service of summonses, &.

XXXIV. Every summons, notice, or other criminal process may be served on the party named personally, or be left with some adult male member of his family, or a copy thereof may be affixed on some conspicuous part of his usual place of abode; and any party failing or neglecting to obey such summons or notice duly served, shall be liable, at the discretion of the Magistrate or Court that issued the process, to a penalty not exceeding fifty Rupees, unless such person shall be able to prove that he was prevented by unavoidable accident or other satisfactory cause from obeying such summons, notice or the like.

Warrant without Summons.

XXXV. Any Magisterial Officer may, without issuing any summons, forthwith issue his warrant, to bring before him any person charged with an offence cognizable by him, or whose attendance it may for any reason be necessary to enforce, whenever it shall appear probable that such person will not attend unless compelled so to do.

Notification of substance of Warrant.

XXXVI. A Police Officer executing a warrant of arrest shall notify the substance of the warrant, and if required so to do shall show the warrant.

Warrant how to be executed.

XXXVII. In making an arrest, the Police Officer executing the warrant shall not be required to touch or confine the person to be arrested, if there be submission to the custody by word or action.

No unnecessary restraint.

XXXVIII. After arrest the prisoner shall not be subjected to any more restraint than such as may be necessary to prevent his escape.

Breaking of outer door or window.

XXXIX. Any Police Officer authorized by a warrant to arrest a person accused of any offence for which a warrant may issue on complaint, may break open any outer or inner door or window of a dwelling-house, whether that of the person accused or of any other person, in order to execute such warrant, if, after notification of his authority and purpose, and demand of admittance duly made, he cannot otherwise obtain admittance.

Breaking open a Zenanah or female apartment.

XL. If information be received that a person accused of any offence for which a warrant may issue, has concealed himself in a Zenanah or female apartment in the actual occupancy of women, the Officer employed to

execute the warrant shall take such precautions as may be necessary to prevent the escape of the accused; and if such person shall not deliver himself up, the Police Officer authorized to execute the warrant may break open the Zenanah, and execute the process entrusted to him, giving sufficient notice to enable any woman in the Zenanah to withdraw, affording her every reasonable facility for doing so.

Party arrested to be brought immediately to the authority mentioned in the warrant.

XLI. After arrest made, the Police Officer executing the warrant shall, without unnecessary delay, bring the person arrested before the Magistrate or other authority described in the warrant.

No threat or promise to compel disclosure by party arrested.

XLII. No Police Officer shall offer to the person arrested any inducement by threat or promise, or otherwise, to make any disclosure. But no Police Officer shall prevent the persons arrested, by any caution or otherwise, from making any disclosure which he may be disposed to make of his own free will.

Police Officer may require assistance.

Penalty.

XLIII. If any Police Officer shall at any time find himself unable to effect an arrest, it shall be lawful for him to require any and every person present to assist and aid him in making the arrest; and any person who shall refuse or neglect to comply with such requisition, shall be liable on conviction before any Magisterial Officer to a fine not exceeding fifty Rupees, or to imprisonment for a period not exceeding three months, or both.

Penalties for neglect of duty, &c.

XLIV. Every Police Officer who shall be guilty of any violation of duty or wilful breach or neglect of any regulations and lawful orders of other competent authority and not punishable under Section X of this Act; or who shall cease to perform the duties of his office without leave, or without having given two months' notice, as provided by this enactment; or engage without authority in any employment other than his Police duty; who shall be guilty of prevarication in any judicial trial; or who shall maliciously and without probable cause, prefer any false, vexatious, or frivolous charge or information against any individual; or who shall knowingly and wilfully, and with evil intent, exceed his powers; or shall be guilty of any wilful and culpable neglect of duty in not bringing any person, who shall be in his custody without a warrant, before a Magisterial Officer as hereinbefore provided; or who shall allow any person in his custody to escape; or who shall offer any unwarrantable personal violence to any person in his custody, shall be liable on conviction by a Magisterial Officer to a penalty not exceeding three months' pay, or to imprisonment with or without hard labor for a period not exceeding three months, or both.

Penalty for receiving unauthorized fees, &c.

XLV. Any Police Officer who shall on any pretext or under any circumstance, directly or indirectly, collect or receive any fee, gratuity, diet money, allowance, or recompense, other than he may be duly authorized by the Inspector-General or other Officer acting under his order to collect or receive, shall on conviction before any Magisterial Officer be liable to a penalty not exceeding six months' pay, or to imprisonment with or without hard labor not exceeding six months, or both.

Penalty for extortion, &c.

XLVI. Any Police Officer, who shall directly or indirectly extort, exact, seek, or obtain any bribe or unauthorized reward or consideration, by any illegal threat or pretence, or for doing or omitting or delaying to do any act which it may be his duty to do, or to cause to be done; or for withholding or delaying any information which he is bound to afford or to communicate; or who shall connive at the escape of any person in his custody; or who shall attempt to commit any of the said offences; or shall be guilty of cowardice, shall be liable upon conviction before any Magisterial Officer to a fine not exceeding twelve months' pay, or to imprisonment with or without hard labor not exceeding twelve months, or both. Provided always that nothing in the three last preceding Sections shall be deemed to preclude such Magisterial Officer from committing for trial any cases of this nature too serious for his cognizance.

Penalty for obstructing a Police Officer in the execution of his duty.

XLVII. If any person shall assault or resist any Police Officer in the execution of his duty, or shall aid or incite any other person so to do, or shall maliciously, and without probable cause, prefer any false or frivolous charge against any Police Officer, he shall, on conviction of such offence before any Magisterial Officer, be liable to a fine not exceeding two hundred Rupees, or to imprisonment with or without hard labor not exceeding six months, or both.

Certain duties of Police Officers.

Obstructions and nuisances in roads.

XLVIII. Any person who, in any street or road, thoroughfare, or passage, within the limits of any Town, commits any of the following offences, to the obstruction, inconvenience, annoyance, risk, or damage of the residents and passengers, shall, on conviction before any Magisterial Officer, be liable to a fine not exceeding fifty Rupees, or to imprisonment not exceeding eight days; and it shall be lawful for any Police Officer to take into custody without a warrant any person who within his view commits any offence—

Slaughtering cattle, furious riding, &c.

First. Any person who shall slaughter any cattle or clean any carcase in the streets; any person riding or driving any cattle recklessly and furiously, or training or breaking any horse or other cattle on or near any public road, to the danger of the passers-by.

Cruelty to animals.

Second. Any person who wantonly or cruelly beats, abuses, or tortures any animal.

Obstructing passengers.

Third. Any person who shall keep any cattle or conveyance of any kind standing in any road or street longer than is required for loading or unloading, or for taking up or setting down passengers; or who shall leave any conveyance in such a manner as to cause inconvenience or danger to the public.

Exposing goods for sale on roads.

Fourth. Any person exposing goods for sale on the roads so as to obstruct passengers.

Throwing dirt into street.

Fifth. Any person who throws or lays down any dirt, filth, rubbish, or any stones or building materials; or who constructs any cowsheds, stable, or the like, within the bounds of any

thoroughfare; or who causes any offensive matter to run from any house, factory, dung-heap, or the like, into the street.

Being found drunk in any thoroughfare.

Sixth. Any person found in any thoroughfare drunk and riotous, or incapable of taking care of himself.

Indecent exposure of person.

Seventh. Any person who wilfully and indecently exposes his person, or any offensive deformity or disease, or commits nuisance by easing himself in or by the side of, or near any public street or thoroughfare; or by bathing or washing in any tank or reservoir not being a place set apart for that purpose.

Neglect to protect dangerous places.

Eighth. A person who neglects to fence in, or duly to protect any well, tank, or other dangerous place or structure.

XLIX. The Superintendent and Superior Officers of Police may as occasion requires, direct the conduct of all assemblies and processions in the public roads, streets, or thoroughfares; prescribe the routes by which, and the times at which such processions may pass; keep order in the public roads, streets, thoroughfares, ghauts, and landing places, and all other places of public resort; and prevent obstructions on the occasions of such assemblies and processions and in the neighbourhood of places of worship during the time of public worship, and in any case when the roads, streets or thoroughfares, ghauts or landing places, may be thronged or may be liable to be obstructed. They may also regulate the use of music in the streets, on the occasion of native festivals and ceremonies; and may direct all crowds of twelve or more persons to disperse, when they have reason to apprehend any breach of the peace; and every person opposing, or not obeying the orders so issued as aforesaid, or violating the conditions of any license granted by such Superintendent or other Officers for the use of such music, or for the assembling of any such body of persons, shall be liable to a fine not exceeding two hundred Rupees. Provided always that nothing in this Section contained shall be deemed to interfere with the general control of the Magistrate over such matters.

Regulations of public procession, &c., and of carriages and persons at places of public resort.

Licenses for use of music in streets.

L. In all cases of convictions under this Act, the Magisterial Officer trying the case shall be restrained within the limits of his ordinary jurisdiction as to the amount of fine or imprisonment he may inflict: provided always that such charges against Police Officers above the rank of a Constable shall only be adjudicated on by Officers exercising the full powers of a Magistrate.

Jurisdiction.

Proviso.

LI. Nothing contained in this Act shall be construed to prevent any person from being prosecuted for any offence made punishable on conviction by this Act; or to prevent any person from being liable under any other Law, Regulation, or Act, to any other or higher penalty or punishment than is provided for such offence by this Act. Provided always that no person shall be punished twice for the same offence.

Power to prosecute not affected.

Proviso.

LII. All fines and penalties imposed, and all sums of money recoverable under the authority of this Act, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender by warrant of the Magisterial Officer in manner provided by Law.

Levy of fines

LIII. All actions and prosecutions against any person, which may be lawfully brought for any thing done or intended to be done, under the provisions of this Act, or under the general Police powers hereby given, shall be commenced within three months after the act complained of shall have been committed, and not otherwise; and notice in writing of such action, and of the cause thereof, shall be given to the defendant, or to the Superintendent or other superior Officer of the District in which the act was committed one month at least before the commencement of the action. And no plaintiff shall recover in any such action if tender of sufficient amends shall have been made before such action brought, or if a sufficient sum of money shall have been paid into Court after such action brought, by or on behalf of the defendant; and though a decree shall be given for the plaintiff in any such action, such plaintiff shall not have costs against the defendant; unless the Judge, before whom the trial shall be, shall certify his approbation of the action: provided always that no action shall in any case lie where such Officers shall have been prosecuted criminally for the same act.

Limitation of action.

Proviso.

LIV. When any action, prosecution, or proceeding shall be brought against any Police Officer for any act done by him in such capacity, it shall be lawful for him to plead that such act was done by him under the authority of warrant issued by a Magisterial Officer. And such plea shall be proved by the production of the warrant directing the act and purporting to be signed by such Magisterial Officer. And the defendant shall thereupon be entitled to decree in his favor, notwithstanding any defect of jurisdiction in such Magisterial Officer. And no proof of the signature of such Official shall be necessary, unless the Court shall see reason to doubt its being genuine: provided always that any remedy which the party may have against the authority issuing such warrant shall remain entire.

Plea that act was done under a warrant.

Proviso.

LV. This Act shall take effect in any and every such District as the Governor General in Council shall appoint by notification published in the Official Gazette.

Scope of Act.

FORM A.

A. B. has been appointed a Member of the Police Force under Act and is vested with the powers, functions, and privileges of a Police Officer.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 6th October 1860, and was referred to a Select Committee who are to report thereon after the 13th of January next :—

A Bill for the levy of Port-dues at Calingapatam and Munsoorcottah within the Presidency of Fort St. George.

Preamble.

WHEREAS it is necessary to fix the amount of Port-dues to be hereafter levied and taken, in accordance with the provision of Act XXII of 1855, in the Ports of Calingapatam and Munsoorcottah, being Ports within the Presidency of Fort St. George ; It is enacted as follows :—

Port-dues on sea-going vessels of 20 tons and upwards, other than Dhonies and country vessels entering Port.

I. Port-dues at a rate not exceeding the rate of one anna for every ton of burden shall be chargeable in respect of every sea-going vessel of the burden of twenty tons and upwards, other than Dhonies and country vessels employed in the coasting trade which shall enter either of the said Ports. Port-dues shall be chargeable in respect of Dhonies and vessels employed in the coasting trade at a rate equal to one half the rate chargeable in respect of other vessels.

Port-dues on Dhonies and country vessels.

Port-dues to be chargeable only once in sixty days in respect of the same vessel.

II. Provided that no dues as aforesaid shall be chargeable at either of the said Ports oftener than once in sixty days in respect of the same vessel.

No Port-due on vessels leaving Port within forty-eight hours without discharging or taking in cargo.

III. Vessels entering either of the said Ports and leaving such Port within forty eight hours without discharging or taking in any cargo or passenger therein, shall not be charged with any Port-due, and vessels so entering and departing as aforesaid within seven days shall be charged with one half only of the Port-dues which would otherwise be chargeable.

Port-due on vessels leaving Port within seven days without discharging or taking in cargo.

No Port-due on vessels under special circumstances.

IV. No Port-due shall be chargeable in respect of any vessel which, having left one of the said Ports, is compelled to enter the other of the said Ports by stress of weather, or in consequence of having sustained any damage.

Port-due on vessels entering Port in ballast.

V. Vessels entering either of the said Ports in ballast shall be charged with three-fourths only of the Port-due which would otherwise be chargeable.

Commencement of Act.

VI. This Act shall commence and have effect from the first day of March 1861, and until this Act comes into effect Port-dues may continue to be levied at the said Ports under the rules and at the rates now in force.

Rates of Port-dues and fees to be published.

VII. The local Government shall, on or before the first day of March 1861, pursuant to Section XLII Act XXII of 1855, declare by Notification to be published in the Fort Saint George Gazette, the rates at which Port-dues shall be levied in the said Ports subject to the provisions of and within the limits prescribed by this Act ; and from and after the said date, no Port-due shall be levied at either of the said Ports except under the authority of Act XXII of 1855 and of this Act.

No other Port-dues or fees to be levied.

Act to be read as part of Act XXII of 1855.

VIII. This Act shall be read with and taken as a part of Act XXII of 1855.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 1970.

Fort William, the 12th October 1860.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA, DATED THE 31ST AUGUST 1860.

Notification.—The Reverend L. Poynder has been permitted to return to duty by the Mail of the 20th September last, and the necessary extension of leave has been granted to him for that purpose.

The Reverend W. J. Jay, Assistant Chaplain on the Bengal Establishment, has been permitted to resign the Service from the 10th August 1860.

No. 1971.

The Governor General in Council is pleased to notify that Monsr. H. Camin has been nominated by the French Government to be Agent at the Port of Calcutta for conducting the Emigration of Indian Laborers to the French Colony of Reunion, and that the nomination has been proved by Her Majesty.

By Order of the Governor General in Council,

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 4745.

Fort William, the 10th October 1860.

The Governor General in Council is pleased to invest Captain G. H. Saxton, Assistant Surveyor General, in charge of No. 1 Party of the Ganjam Topographical Survey, with the powers of an Assistant to the Governor General's Agent, and to the Commissioner in the Nagpore Territory, in the Judicial and Revenue Departments, during the time he may be employed in that Province.

No. 4747.

Lieutenant Tweedie is promoted to the Rank of a District Superintendent of Police in Oudh.

No. 4748.

The Government Order dated 25th ultimo, No. 4401, appointing Mr. Clifford to be an Assistant Commissioner, 1st Class, in the Province of Oudh, is hereby cancelled.

No. 4750.

Assistant Surgeon A. Kelsey, Residency Surgeon at Baroda, has obtained leave of absence, from the 20th September last, to proceed to Bombay, preparatory to applying for further leave to Europe on Medical Certificate.

No. 4782.

Fort William, the 12th October 1860.

His Excellency the Governor General of India in Council is pleased to confer the Title of "Raja Bahadur" on Saheb Proladh Sen, of Ramnuggur, in consideration of his loyalty and good services during the late disturbances.

No. 4783.

His Excellency the Governor General in Council is pleased to confer the Title of "Khan Bahadoor" on Sheikh Koodratollah, Talookdar of Khanpore, in Beerbhoom.

No. 4784.

Captain E. Thompson received charge of the Offices of Deputy Bheel Agent, Political Assistant, Maunpore, and Second in Command, Malwa Bheel Corps, from Lieutenant Bannerman, on the 21st ultimo.

No. 4785.

Major W. McCulloch, Political Agent at Munnipore, has obtained leave of absence for six weeks, from the 1st instant, or from the date on which he may avail himself of the same, to proceed to Calcutta, preparatory to applying for Furlough to Europe.

No. 4789.

The Governor General in Council is pleased to appoint Captain E. St. George, of the 1st Bengal Fusiliers, to be an Assistant to the Governor General's Agent for the States of Rajpootana.

A. R. YOUNG,

Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 85.

Fort William, the 5th October 1860.

Notifications.—The Governor General in Council is pleased to notify for general information that the following Rules which were passed on the 29th April 1859, as an experimental measure for (1) one year, have now been permanently fixed :—

When Covenanted Officers, Civil or Military, officiate for Uncovenanted Officers, and when Uncovenanted Officers act for Covenanted Officers, Civil or Military, the Deputation Allowance in such cases will be regulated according to the principle laid down in Chapter VI., Sections 25, 26 and 27, of the Covenanted Civil Absentee Rules, it being understood however that Section 27 shall not apply to *Ministerial* Officers acting for Covenanted Officers, who are entitled to acting allowance from the date they commence to officiate and not after the expiration of one month as in the case of other Uncovenanted Officers of superior grade.

When an Officer of the Uncovenanted Service acts for another of the same Service, or when a Military Officer acts for another Military Officer, his allowances shall be regulated by the Rules of the Service to which he belongs.

Published by Order of the Governor General in Council,

No. 86.

The 10th October 1860.

THE Governor General in Council having approved of the subjoined Table for computing the Income Tax, directs that it be published in the *Calcutta Gazette* for general use, in supersession of all existing Tables:—

TABLE for computing the Income Tax.

ONE PER CENT.				TWO PER CENT.				THREE PER CENT.				
Income.		Tax.		Income.		Tax.		Income.			Tax.	
Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	P.	Rs.	As.
6	4	0	1	3	2	0	1	2	1	4	0	1
12	8	0	2	6	4	0	2	4	2	8	0	2
18	12	0	3	9	6	0	3	6	4	0	0	3
25	0	0	4	12	8	0	4	8	5	4	0	4
31	4	0	5	15	10	0	5	10	6	8	0	5
37	8	0	6	18	12	0	6	12	8	0	0	6
43	12	0	7	21	14	0	7	14	9	4	0	7
50	0	0	8	25	0	0	8	16	10	8	0	8
56	4	0	9	28	2	0	9	18	12	0	0	9
62	8	0	10	31	4	0	10	20	13	4	0	10
68	12	0	11	34	6	0	11	22	14	8	0	11
75	0	0	12	37	8	0	12	25	0	0	0	12
81	4	0	13	40	10	0	13	27	1	4	0	13
87	8	0	14	43	12	0	14	29	2	8	0	14
93	12	0	15	46	14	0	15	31	4	0	0	15
				50	0	1	0	33	5	4	1	0
				53	2	1	1	35	6	8	1	1
				56	4	1	2	37	8	0	1	2
				59	6	1	3	39	9	4	1	3
				62	8	1	4	41	10	8	1	4
				65	10	1	5	43	12	0	1	5
				68	12	1	6	45	13	4	1	6
				71	14	1	7	47	14	8	1	7
				75	0	1	8	50	0	0	1	8
				78	2	1	9	52	1	4	1	9
				81	4	1	10	54	2	8	1	10
				84	6	1	11	56	4	0	1	11
				87	8	1	12	58	5	4	1	12
				90	10	1	13	60	6	8	1	13
				93	12	1	14	62	8	0	1	14
				96	14	1	15	64	9	4	1	15
								66	10	8	2	0
								68	12	0	2	1
								70	13	4	2	2
								72	14	8	2	3
								75	0	0	2	4
								77	1	4	2	5
								79	2	8	2	6
								81	4	0	2	7
								83	5	4	2	8
								85	6	8	2	9
								87	8	0	2	10
								89	9	4	2	11
								91	10	8	2	12
								93	12	0	2	13
								95	13	4	2	14
								97	14	8	2	15

RULE.—Cut off two figures of the Rupees. Multiply those on the left hand by the Tax rate. To the product *add* the tabular amount of Tax corresponding to the cut off figures (or to the *next less*) taken from the proper Rate column.

Example.—Required the Tax on Rupees 1,874, at one and three per cent.

	Rs.	As.	
1,874	= 18	11	at 1 per cent.
18 × 3	= 54	0	
74	= 2	3	
	56	3	at 3 per cent.

No. 87.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 11th October 1860.

READ an Extract from the Home (Revenue) Department, No. 2188, dated the 2nd instant, with enclosures, on the subject of a remonstrance from the Director of Public Instruction, Lower Provinces, against deductions made by the Civil Auditor on account of the Income Tax from some of the Grants made by Government in aid of private Schools.

Read the Endorsement from this Department, No. 10,010, dated the 4th instant, forwarding the above-mentioned Papers to the Government Solicitor for the Advocate-General's opinion.

Read a letter from the Government Solicitor, No. 357, dated the 9th instant, forwarding the Advocate-General's opinion.

RESOLUTION.—At the instance of the Director of Public Instruction, Lower Provinces, the Government of Bengal refers for consideration the question whether Income Tax should be levied from Grants-in-aid which are not devoted to the payment of Salaries, or from sums assigned by Government for Rewards to the Masters and Pupils of indigenous Schools.

The Advocate-General is of opinion that the Grants-in-aid made by the Government in respect of Schools are not subject to the operation of the Income Tax.

With respect to the Rewards paid by the Government to the Masters and Pupils of indigenous

Schools, he observes: "I am of opinion that neither the Civil Auditor, the Accountant-General nor the Sub-Treasurer has any authority to deduct Income Tax from such Rewards, or to assess the Recipients in respect of them. If a Fund or Book Debt existed, the Interest on which was devoted to the payment of these Rewards, or of the Grants-in-aid, it would be the duty of the Accountant-General and Sub-Treasurer to assess and deduct the Duties upon such Interest without reference to the purposes to which the Interest was to be applied, unless such Interest could be and were exempted by the Government as devoted to public charitable purposes. But where the payment is made, not from the Interest of any Fund or Book Debt, but generally from the Revenue of India, I do not think the sums paid for the purposes described fall under any of the heads mentioned in Sections 26 and 27 in Schedules 3 and 4, or in Parts 9 and 10 of the Act, or that any Duties can be assessed thereon or deducted therefrom in the first instance."

"The Rewards thus paid to the Teachers of private Schools will fall within Schedule 2 of the Act, and the Teacher, unless exempted under Part 13, will have to return the total amount of such Rewards received during the preceding year as part of the profits earned by his employment. So too, any Rewards in addition to Salary, paid to the Teacher of a Government School would fall within Rule 3 under Schedule 4, and would be returnable by the Recipient as part of his Income under Part 4."

"But in neither case could Income Tax be properly assessed or deducted in the first instance from the sums payable for such Rewards before payment to the Teacher himself."

"Rewards granted by Government to *Pupils* in indigence are not, I think, subject to the provision of the Income Tax at all. The condition of such a Pupil cannot be deemed a profession, trade or employment within the meaning of the Act, and the payment is not a periodical one, but is made once for all, though the same Pupil may on several occasions obtain different Rewards."

The Governor General in Council directs that the above Opinion be acted upon.

His Excellency in Council observes that, in forwarding the above reference from the Government of Bengal, this Government, in the Home Department, remarked: "Looking to the general tenor of Section 27,* it seems to the Governor General in Council that the words "Civil Salaries and Allowances" can hardly be held to include Grants made by Government towards the general support of a private Institution, whether Educational or Charitable, or other. This doubt seems to derive support from the words within a parenthesis in Section 26, and also from the marginal index of Section 27. In this view, namely, that Section 27 and the three following Sections relate only to Salaries paid to servants of the State, it may be doubted whether many payments which are understood to be audited by the Civil Auditor can be legally assessed by that Officer, *e. g.* Political Stipends which would seem rather to fall under one or other of the payments out of the Public Revenues, in respect of which the Accountant-General and the Sub-Treasurer are Assessors, under Section 26 of the Act."

* Income Tax Act.

With reference to these remarks, the Advocate-General observes:—"With respect to Political Stipends and Pensions payable to persons not in Government employment, I think the Accountant-General and Sub-Treasurer under Section 26, and not the Civil Auditor under Section 27, are the proper ex-officio Assessors to assess and deduct the Duties. Stipends and Pensions of that kind, cannot I think be deemed Civil salaries or allowance, within the meaning of Section 27."

The Governor General in Council directs that in respect of the Stipends and Pensions above alluded to, the several Accountants, Auditors, Sub-Treasurers and other Authorities in charge of Public Treasuries, be instructed to act according to the opinion expressed by the Advocate-General.

ORDER.—Ordered, that a copy of the above Resolution be published in the *Calcutta Gazette*, for the information and guidance of the Officers above alluded to.

Ordered also, that a copy of the Resolution be forwarded to the Home Department, with reference to the Extract from that Department noticed above.

Published by Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 10th October 1860.

No. 1010 *of* 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 334, of the 31st August 1860, are published in General Orders:—

5. With respect to Unattached Captain W. R. Forster, the subject of the letter from your Goverment, dated 8th February last, His Royal Highness was of opinion that the grant of Brevet Rank in the Army in such a case would be unusual, and he suggested whether, as Captain Forster was considered by your Government to be deserving of reward, it would not be better that a step of Local Unattached Rank should be granted him.

6. Her Majesty's Government concur in this view, and I have now the gratification of conveying to you Her Majesty's authority to confer on Captain Forster an Unattached Commission as Major, from the date of your receipt of this Despatch, as a testimony of the sense entertained by Her Majesty of the meritorious Services rendered by Captain Forster with the Shekhawattee Brigade.

Under the authority above conveyed, His Excellency the Governor General in Council is pleased to promote Captain W. R. Forster to the Rank of Major Unattached, with effect from the 8th instant, the date of receipt in this Department of the Despatch from the Secretary of State.

Fort William, the 12th October 1860.

No. 1011 *of* 1860.—His Excellency the Governor General in Council is pleased to appoint Mr. Joseph Harvey Jackson to be a Ressaldar in the 3rd Regiment Sikh Irregular Cavalry, *vice* Ressaldar Mahomed Abdoollah Khan Bahadoor, resigned.

No. 1012 *of* 1860.—The following promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Name.	To what Rank promoted.	From what date.	In whose room.
21st Regt. N.I.	Jemadar Nund Ram ...	Subadar ...	1st May 1860 ...	Ramdoss, invalided.
59th Regiment N. I. ...	„ Shaick Peerbuccus ...	Ditto ..	1st May 1858 ...	Meer Khyratt Ally, invalided.
Ditto ...	Havildar Seetul Sing ...	Jemadar ..	1st May 1857 ...	Roshun Beg, invalided.
6th Regt. Irr. Cavy. ..	Kote Duffadar Shaikh Inayut Hukk ...	Ditto ...	31st July 1860...	Beharee Sing, deceased.
16th Regiment Punjab Infy.	Jemadar Jellaloodeen ...	Subadar ..	6th Augt. 1860 .	Dowlut Khan, discharged.
Ditto ..	Havildar Kurrug Singh ...	Jemadar ...	Ditto ..	Jellaloodeen, promoted.
2nd Assam Lt. Infy. ...	Jemadar Kuttaroo ...	Subadar ..	1st May 1860 ...	Sittaram, invalided.
Ditto ..	„ Kaptaun ...	Ditto ...	Ditto ...	Nundram, invalided.
Ditto ...	Havildar Gobind Singh ...	Jemadar	Ditto ...	Kuttaroo, promoted.
Ditto ...	„ Rangah ...	Ditto ...	Ditto ...	Kaptaun, promoted.
Ditto ...	„ Chokah ...	Ditto ...	17th July 1860 .	Dilkurn Thapa, deceased.
Sirmoor Rifle Regt. ...	Jemadar Luchmun ..	Subadar ...	1st Dec. 1859 ..	Ram Sing Newar, deceased.
Ditto ..	„ Jooteeah ...	Ditto ...	1st May 1860 ..	Bunia Kuttree, invalided.
Ditto ...	„ Runsoor ..	Ditto ...	Ditto ...	Ruttun Sing Tappah, invalided.
Ditto ...	Havildar Surrupjeet ...	Jemadar ...	24th April 1859	Chamoo Kwas, deceased.
Ditto ..	„ Bhotooh .	Ditto .	5th August „	Jahur Sing Rana, reduced to the Ranks.
Ditto ..	„ Ramchunder ..	Ditto ...	29th July 1860	Bhotuah Routh, deceased.
Ditto ...	„ Dhurmoo ...	Ditto ...	1st Dec. 1859 ...	Luchmun, promoted.
Ditto ..	„ Koomla ...	Ditto ...	1st May 1860 ..	Jooteeah, promoted.
Ditto ...	„ Runbeer ...	Ditto ..	Ditto ..	Runsoor, promoted.
Kelat-i-Ghilzie Regt ...	Jemadar Allah Dutta ...	Subadar ...	7th Sept. 1860 .	Jubbar Khan, resigned.
Ditto ..	Havildar Golaum Hyder ...	Jemadar ...	Ditto ..	Allah Dutta, promoted.
Mairwarra Local Battalion	„ Khyr Singh ...	Ditto ...	9th August 1860	Jeytah, deceased.
Agra Levy ...	Jemadar Rajaram Tewarry. ...	Subadar ...	20th July 1860	To complete the Establishment.
Ditto ..	„ Meer Emambux ...	Ditto ...	Ditto ...	
Ditto ...	„ Charles Martin ...	Ditto ..	Ditto ...	
Meerut Levy .	„ Putroo ...	Ditto ...	13th June 1860	To complete the Establishment.

No. 1013 *of* 1860.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of September 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information; and it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this Country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India:—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in the month of September 1860.

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co's. Rs.	Equivalent in Sterling.		
	COMMISSIONED AND WARRANT OFFICERS.														
1st	A. H. Carter ...	Lieutenant ...	74th Regiment N. I. ...	...	23rd March 1860,	——	1798 8 0	...	1798 8 0						
6th	Benjamin Hawes ...	Captain ...	2nd Euro. Bl. Fusiliers ...	...	22nd August 1859,	Unknown ...	2592 3 7	...	2592 3 7	4 0 6	...	...	...	...	20th September 1860. Transferred to Military Department.
"	Percy George Hutchison ...	Lieutenant ...	17th N. I. ...	...	3rd June 1857,	——	419 14 11	...	419 14 11						
"	Edward Cotgrave Parr Willoughby ...	Ditto ...	10th Bombay N. I. ...	...	15th April 1859,	Intestate ...	2084 0 0	...	2084 0 0	2084 0 0	...	...	...	...	Father, Edward Willoughby, (care of Colonel Fryer), the Warren Prughy, Warrick, England. 15th September 1860. Remitted by Bill on Bombay.
"	John James Farrington ...	Captain ...	2nd Euro. Bl. Fusiliers ...	...	10th May 1860,	Ditto ...	400 0 0	...	400 0 0						
"	James Gordon Phillips ...	Ditto ...	63rd N. I. ...	...	6th April 1860,	Testate ...	56 14 9	...	56 14 9	...	...	...	...	...	Will in favor of his Sister, Ellen Phillips, Clifton, Great Britain.
7th	John Collins ...	Hospital Steward ...	Attached to 2nd European Light Cavalry ...	...	3rd August 1858,	.....	186 4 0	...	186 4 0	186 4 0	...	...	...	...	Widow in India. 24th September 1860. Paid Mrs. P. Collins, widow.
10th	Benjamin Hawes ...	Captain ...	2nd Euro. Bl. Fusiliers ...	...	22nd August 1859,	Intestate ...	60 0 0	...	60 0 0	...	...	...	...	...	Widow, Annie Hawes and several Children, No. 9, Queen's Square, Westminster, South-West, London.
"	Francis Stuart Paterson ...	Major ...	Late 64th N. I. ...	...	26th May 1860,	Ditto ...	820 0 0	...	820 0 0						
"	Alexander Skene ...	Captain ...	68th Regiment N. I. ...	...	8th June 1857,	Ditto ...	1683 2 9	...	1683 2 9						
"	John Dunlop ...	Ditto ...	12th Regiment N. I. ...	...	6th Ditto	Ditto ...	813 14 3	...	813 14 3						
"	Francis David Gordon ...	Ditto ...	10th Madras N. I. ...	...	8th Ditto	Ditto ...	1561 3 6	...	1561 3 6	1561 3 6	...	...	...	...	29th September 1860. Remitted by Bill on Fort St. George.
"	Francis Jacques Burgess ...	Lieutenant ...	74th Regiment N. I. ...	...	8th Ditto	Ditto ...	305 1 3	...	305 1 3						
"	James Archibald Campbell	Ditto ...	15th Regiment N. I. ...	...	6th Ditto	Ditto ...	468 0 8	...	468 0 8						
"	John Powys ...	Ditto ...	61st Regiment N. I. ...	...	Ditto	Ditto ...	761 15 9	...	761 15 9						
"	Stanhope Berehaven Taylor	Ensign ...	12th Regiment N. I. ...	...	Ditto	Ditto ...	213 1 6	...	213 1 6						
"	William Baker McEgan ...	Asst. Surgn, Medl. Deptt.	Ditto ...	...	7th Ditto	Ditto ...	650 9 0	...	650 9 0						
12th	A. H. Carter ...	Lieutenant ...	74th Regiment N. I. ...	...	23rd March 1860,	——	16 12 0	...	16 12 0						
17th	D. A. Chase ...	Captain ...	64th Regiment N. I. ...	...	5th April 1860,	——	10 0 0	...	10 0 0						

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co.'s Rs.	Equivalent in Sterling.		
	COMMISSIONED AND WARRANT OFFICERS.—*(Continued.)*														
19th	E. D. Page ...	Unattached Lieutenant ...	Gwalior Camel Corps ...	...	9th June 1860,	Unknown.	826 7 0	...	826 7 0	*780 10 4 †45 12 8	...	...	...	...	* 28th September 1860. Transferred to Military Department, in satisfaction of a Retrenchment. † 28th September 1860. Transferred to Military Department, in part satisfaction of a Retrenchment of Company's Rupees 100.
"	Alexander Baker ...	Sub-Conductor ...	Ordnance Commissariat Department ...	...	Unknown.	——	353 9 5	...	353 9 5						
"	Thomas Stevenson ...	Conductor ...	Ordnance Commissariat Department, attached to Allahabad Magazine ...	...	10th June 1860,	——	392 14 8	...	392 14 8						
"	John Donovan ...	Lieutenant ...	Barrack-Master, Subathoo ...	...	24th November 1859,	Testate ...	5 6 0	...	5 6 0						
"	Sutherland Ross ...	Ditto ...	9th Regiment N. I. ...	...	19th July 1857,	Unknown ...	618 5 5	...	618 5 5	42 0 0	...	...	...	...	29th September 1860. Remitted by Bill on Deyrah Dhoon.
21st	R. C. Knight, M. D. ...	Assistant Surgeon ...	Civil, Bijnore ...	...	14th June 1860,	.....	1857 6 9	...	1857 6 9						
28th	T. M. Lee, M. D. ...	Ditto ...	Bengal Medical Establishment ...	...	30th November 1859,	Intestate ...	881 1 5	...	881 1 5	881 1 5	...	...	...	..	Retransfer from "London." 28th September 1860. Paid C. S. Leckie, Administrator to the Estate.
"	W. H. Walcot ...	Lieut. and Brevet Captain	47th Regiment N. I. ...	...	19th August 1859,	Testate ...	129 13 0	...	129 13 0	...	...	...	...	...	Son, Edgar Henry Achton Walcot, Betterby Court, Ludlow, Shropshire.
	NON-COMMISSIONED OFFICERS AND SOLDIERS.														
6th	Terrance Deegan ...	Private ...	2nd Euro. Bl. Fusiliers ...	2389	26th August 1859,	Intestate ...	10 0 3	...	10 0 3						
"	William Harriss ...	Ditto ...	Ditto ...	2413	8th Ditto	Ditto ...	3 2 8	...	3 2 8	...	...	...	...	...	Next of kin unknown.
"	William Fuke ...	Ditto ...	Ditto ...	2399	10th Ditto	Ditto ...	3 15 0	...	3 15 0						
"	William Powell ...	Ditto ...	Ditto ...	2344	5th June 1860,	Ditto ...	14 10 8	...	14 10 8	...	...	...	...	...	Brother, Thomas Powell, Bristol.
"	James Green ...	Ditto ...	Ditto ...	2496	20th April 1860,	Ditto ...	37 12 7	...	37 12 7	...	...	...	...	...	Father, Alexander Green, Belfast, Antrim.
"	Robert Chisholm ...	Ditto ...	Ditto ...	2312	12th August 1859,	Ditto ...	12 10 10	...	12 10 10						
"	Stewart Morton ...	Ditto ...	Ditto ...	2439	24th October 1859,	Ditto ...	42 8 1	...	42 8 1						
"	Thomas Webb ...	Ditto ...	Ditto ...	2358	29th August 1859,	Ditto ...	8 12 2	...	8 12 2	...	...	...	...	..	Next of kin unknown.
"	Patrick Crawford ...	Ditto ...	Ditto ...	2380	28th October 1859,	Ditto ...	41 2 6	...	41 2 6						
"	William Richardson ...	Ditto ...	Ditto ...	2591	7th February 1860,	Ditto ...	45 9 1	...	45 9 1						
"	William Thomas ...	Ditto ...	Ditto ...	2483	2nd May 1860,	Ditto ...	38 11 6	...	38 11 6	...	...	...	...	..	Father, Owen Thomas, Rae Weir, Carnarvonshire, North Wales.
"	George Scruby ...	Ditto ...	Ditto ...	2597	8th June 1860,	Ditto ...	32 8 3	...	32 8 3	...	...	...	...	..	Brother, William Scruby, Chippingonga, Essex.

7th	John Simpson ...	Ditto ...	6th European Regiment	826	30th July	1860,	Testate ...	65 13 5	...	65 13 5	...	...	...	...	...	Will in favor of his Father, Joseph Cook, Thorn Hill, Dumfriershire. 13th September 1860. Remitted by Bill on Hazareebaugh.
"	Charles Staunton ...	Ditto ...	Ditto ...	VV	18th August	1860,	Intestate ..	34 6 11	...	34 6 11	...	...	...	...	...	Father, Salusbury, England.
8th	Joel Broadbent ...	Ditto ...	Bengal Cavalry ...	...	12th May	1858,	Ditto ...	21 4 1	...	21 4 1						
"	Mathew McDonald ...	Ditto ...	Ditto ...	...	15th Ditto		Ditto ...	4 7 5	...	4 7 5						
"	Thomas Longhman ...	Ditto ...	Ditto ...	...	16th Ditto		Ditto ...	23 9 10	...	23 9 10						
"	Robert McKettrick ...	Ditto ...	Ditto ...	...	19th Ditto		Ditto ...	27 4 0	...	27 4 0						
"	George Harris ...	Ditto ...	Ditto ...	...	21st Ditto		Ditto ...	27 4 1	...	27 4 1						
"	Donald McIntosh ...	Ditto ...	Ditto ...	...	23rd Ditto		Ditto ...	23 11 3	...	23 11 3						
"	John McDonald ...	Ditto ...	Ditto ...	...	23rd Ditto		Ditto ...	44 4 7	...	44 4 7	...	...	...	...	...	Next of kin not known.
"	Thomas Taylor ...	Ditto ...	Ditto ...	...	24th Ditto		Ditto ...	22 7 9	...	22 7 9						
"	Richard Merry ...	Ditto ...	Ditto ...	...	24th Ditto		Ditto ...	22 13 3	...	22 13 3						
"	Walter Cook ...	Ditto ...	Ditto ...	...	24th Ditto		Ditto ...	27 14 3	...	27 14 3						
"	Ferdinand Jackson ...	Corporal ...	Ditto ...	...	24th Ditto		Ditto ...	17 1 11	...	17 1 11						
"	Timothy Foley ...	Private ...	Ditto ...	...	25th Ditto		Ditto ...	29 11 2	...	29 11 2						
10th	John Roddy ...	Bombardier ...	2nd Co. 3rd Bn. Arty. ...	9118	10th August	1859,	——	133 6 2	...	133 6 2						
17th	William Alcock ...	Corporal ...	Bengal Cavalry ...	...	12th May	1858,	Intestate ...	24 3 10	...	24 3 10						
"	James Butler ...	Private ...	Ditto ...	...	18th Ditto		Ditto ...	19 10 2	...	19 10 2						
"	Alfred Bamfield ...	Ditto ...	Ditto ...	...	23rd Ditto		Ditto ...	37 15 4	...	37 15 4						
"	Henry Baldwin ...	Ditto ...	Ditto ...	...	9th Ditto		Ditto ...	16 8 0	...	16 8 0	...	...	...	...	...	Ditto ditto.
"	William Booth ...	Ditto ...	Ditto ...	...	10th Ditto		Ditto ...	13 13 1	...	13 13 1						
"	James Campbell ...	Ditto ...	Ditto ...	...	Ditto		Ditto ...	20 8 2	...	20 8 2						
"	John Cook ...	Ditto ...	Ditto ...	...	8th Ditto		Ditto ...	38 5 6	...	38 5 6	*12 12 7	...	...	...	...	*27th September 1860. Transferred to Military Department, amount erroneously drawn on account general expenses of the deceased.
"	Thomas Edward ...	Ditto ...	Ditto ...	...	8th May	1858,	Ditto ...	12 13 11	...	12 13 11						
"	Duncan McCullum ...	Corporal ...	Ditto ...	...	22nd June	1858,	Ditto ...	55 6 10	...	56 6 10						
"	William Roberts ...	Private ...	Ditto ...	...	Ditto		Ditto ...	29 6 4	...	29 6 4	...	...	...	...	...	Next of kin not known.
"	Jonathan Shepherd ...	Ditto ...	Ditto ...	...	13th May	1858,	Ditto ...	7 3 7	...	7 3 7						
"	Thomas Spence ...	Ditto ...	Ditto ...	...	22nd Ditto		Ditto ...	26 14 2	...	26 14 2						
18th	George Newman ...	Corporal ...	Sappers and Miners ...	371	18th July	1857,	Ditto ...	10 12 0	...	10 12 0						
"	Manrice Edward Davies ...	Private ...	Ditto ...	401	19th September	1857,	Ditto ...	10 12 0	...	10 12 0						
"	William Rutherford ...	2nd Corporal ...	Ditto ..	375	20th Ditto		Ditto ...	10 12 0	...	10 12 0	...	...	...	...	...	Mother, Hannah Rutherford, Durham, Southghall.
"	Dennis Cashin ...	Ditto ...	Ditto ...	394	16th Ditto		Ditto ...	10 12 0	...	10 12 0						
"	Frank Burgess, *alias* Frank Burgess Grierson ...	Private ...	Ditto ...	400	14th Ditto		Ditto ...	10 12 0	...	10 12 0	...	...	...	...	...	Father, Joshua Grierson, No. 4, East Arthur Place, Edinburgh.
"	Daniel McKenzie ...	2nd Corporal ...	Ditto ...	380	23rd February	1858,	Ditto ...	10 12 0	...	10 12 0	A.	...	...	...	...	Mother, Mrs. Mckenzie, No. 153, Stobew's Street, Glasgow.
"	William Hallahan ...	Private ...	Ditto ...	385	16th July	1857,	Ditto ...	10 12 0	...	10 12 0	...	...	...	...	...	Next of kin unknown.
"	James Cullingford ...	2nd Corporal ...	Ditto ...	372	5th August	1857,	Ditto ...	10 12 0	...	10 12 0	...	...	...	...	...	Mother, Eliza Cullingford, Bamfield, Lusemundhun, England.
"	Frederick James Simpson ...	Artillery Serjeant ...	Ditto ...	.....	12th August	1858,	Ditto ...	10 12 0	...	10 12 0	...	...	...	...	...	Father, in England, Warley Barracks.
"	James Kay ...	Corporal ...	Ditto ...					10 12 0	...	10 12 0						
"	A. Williamson ...	Ditto ...	Ditto ...		Not communicated.			10 12 0	...	10 12 0						
"	S. Allister ...	Ditto ...	Ditto ...		Ditto			10 12 0	..	10 12 0						
"	T. Fawers ...	Ditto ...	Ditto ...		Ditto			10 12 0	...	10 12 0						
"	R. Elliot ...	Ditto ...	Ditto ...		Ditto			10 12 0	...	10 12 0						
21st	Joseph Bardsley ...	Private ...	Bengal Cavalry ...	...	21st June	1858,	Intestate ...	26 15 0	...	26 15 0						
"	Peter Horiban ...	Ditto ...	Ditto ...	3906	22nd April	1858,	Ditto ...	6 8 11	...	6 8 11						
"	Thomas Harrison ...	Ditto ...	Ditto ...	...	16th May	1858,	Ditto ...	12 10 6	...	12 10 6						
"	James Kelly ...	Ditto ...	Ditto ...	3255	20th April	1858,	Ditto ...	5 10 7	...	5 10 7	...	...	...	...	...	Next of kin not known.
"	Thomas Kennedy ...	Ditto ...	Ditto ...	...	9th May	1858,	Ditto ...	32 11 7	...	32 11 7						
"	William Longo ...	Ditto ...	Ditto ...	...	19th June	1858,	Ditto ...	30 7 1	...	30 7 1						
"	William Makepeace ...	Ditto ...	Ditto ...	...	11th June	1858,	Ditto ...	37 6 8	...	37 6 8						

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co.'s Rs.	Equivalent in Sterling.		
	NON-COMMISSIONED OFFICERS AND SOLDIERS.—(*Continued.*)														
21st	Timothy McCarthy	Corporal	Bengal Cavalry	...	26th May 1858,	Intestate ...	12 15 8	...	12 15 8						
,,	James Richardson	Ditto	Ditto	...	11th May 1858,	Ditto ...	24 4 6	...	24 4 6						
,,	Henry Rogers	Ditto	Ditto	...	19th June 1858,	Ditto ...	40 13 2	...	40 13 2	...	...	...	...	...	Next of kin not known.
,,	Thomas Rutley	Ditto	Ditto	...	22nd June 1858,	Ditto ...	32 6 5	...	32 6 5						
,,	Denis Solivan	Ditto	Ditto	...	2nd June 1858,	Ditto ...	20 15 5	...	20 15 5						
22nd	John Galligan	Ditto	3rd Euro. Regt.	...	12th July 1860,	Testate ...	11 8 0	...	11 8 0	...	...	...	...	...	Mother, Bridget Galligan, residing in Mully Castle, Chrisonlaugh, County Cavra, Ireland.
,,	Francis Rowcroft	Corporal	4th Co. 6th Bn. Arty.	6908	28th August 1857,	Ditto ...	0 9 0	...	0 9 0						
,,	George Pembroke	Serjeant	1st Euro. Bl. Fusiliers	1558	19th June 1860,	Intestate ...	94 5 1	...	94 5 1	...	...	...	...	...	Sister, Mary Pembroke, White Church, Shropshire.
,,	Henry Wellman	Ditto	Ditto	2203	18th Ditto	Ditto ...	20 3 0	...	20 3 0	...	...	...	...	...	Father, Alexander, Residence Wershot, Dorsetshire, England.
,,	Walter Plunket Kelly	Staff Serjeant	Commissariat Department	——	4th Ditto	Unknown ...	129 4 0	...	129 4 0						
,,	William Smith	Serjeant	2nd Euro. Light Cavalry	867	24th Ditto	Intestate ...	145 8 11	...	145 8 11	...	...	...	...	...	Sister, Miss Mary Cruickshank, Boynder or Culbenchly, Banff, Banffshire, North Britain.
28th	John Kelly	Private	3rd Euro. Lt. Cavalry	160	13th Ditto	Ditto ...	29 15 9	...	29 15 9	...	...	...	...	...	Cousin, Thomas Garrogan, Parish St. Michael, County Dublin.
,,	George Marshall	Ditto	4th Ditto	3226	23rd September 1859,	Ditto ...	9 2 4	...	9 2 4						
,,	Michael Heffernan	Ditto	Ditto	277	15th April 1860,	Ditto ...	21 12 7	...	21 12 7	...	...	...	...	...	Next of kin unknown.
,,	Patrick Gilded	Ditto	Ditto	261	3rd July 1860,	Ditto ...	51 12 8	...	51 12 8						
,,	Thomas Nuthall	Ditto	5th Euro. Regiment	615	16th Ditto	Will ...	53 11 10	...	53 11 10						
,,	James Hughes	Gunner	1st Tp. 2nd Bde. H. Arty.	10674	16th Ditto	Intestate ...	30 14 11	...	30 14 11						
,,	Michael Levell	Private	1st Euro. Light Cavalry	210	8th August 1859,	Ditto ...	22 0 1	...	22 0 1						
,,	James Mahony	Ditto	Ditto	217	12th Ditto	Will ...	29 9 9	...	29 9 9	...	...	...	...	...	Ditto ditto.
,,	John Ward	Ditto	3rd Euro. Regiment	1330	13th July 1860,	Intestate ...	22 5 8	...	22 5 8						
,,	James Stacey	Ditto	1st Euro. Light Cavalry	882	17th August 1860,	Ditto ...	39 0 0	...	39 0 0	...	...	...	...	...	Sister, Miss Mary Stacey, 7, Redcross Street, Bristol.
,,	James Stevens	Private and Acting Serjeant	Sappers and Miners	742	21st May 1858,	Not known.	1 4 9	...	1 4 9	...	...	...	...	...	Next of kin unknown.
						Co's. Rs. ...	22233 12 0	...	22233 12 0						

FORT WILLIAM, GENERAL TREASURY,
The 30th September 1860.

J. I. HARVEY,
Sub-Treasurer.

No. 1014 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be a Cadet for the Cavalry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the Rank of Cornet from the date assigned to him in Government General Order No. 939, of the 18th September 1860 :—

	Date of Arrival at Fort William.
Cavalry.	
Mr. William Arthur Stopford DeVere Beauclerk ...	6th October 1860.

No. 1015 *of* 1860.—Captain Charles Reay, of the 32nd Regiment Native Infantry, is permitted to proceed to the Neilgherry Hills, on Medical Certificate, and to be absent from Bengal on that account from the 22nd instant to the 15th October 1861, under the old Regulations.

No. 1016 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs :—

Lieutenant James Trevenen, of the 24th Regiment Native Infantry, Adjutant of the 14th Punjaub Infantry ...	For two years, under the new Regulations.

No. 1017 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Bombay.
Lieutenant T. Quin, 22nd Native Infantry, 2nd in Command, 6th Punjaub Infantry	28th September 1860.
	Date of Arrival at Fort William.
Captain and Brevet Major E. Oakes, 6th European Regiment ...	29th September 1860.

No 1018 *of* 1860.—Messrs A. Wilson and J. A. May to be Third Class Sub-Assistant Surveyors in the Ganjam Topographical Survey, with effect from the 1st instant.

No. 1019 *of* 1860.—The under-mentioned Officer has reported his return from England :—

	Date of Arrival at Fort William.
Captain W. M. Cafe, of the 56th Native Infantry. ...	6th October 1860.

No. 1020 *of* 1860.—The following Order issued by the Resident at Hyderabad is confirmed :—

No. 232, *of the 26th September* 1860.—Directing the following transfers, with effect from the date of Captain Lilly's departure from the 1st Infantry :—

Captain A. C. Lilly, Second in Command, 1st Infantry, to the 3rd Infantry, Hyderabad Contingent.

Lieutenant H. J. E. Teed, Second in Command, 3rd Infantry, (on leave to Europe,) to the 1st Infantry, Hyderabad Contingent.

R. J. H. Birch, *Major-General,*
Secy. to the Government of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 245.

Fort William, the 12th October 1860.

Appointments.—Mr. C. F. Franze is appointed a temporary Assistant Supervisor in the Public Works Department, and posted to Bengal.

No. 246.

Probationary Assistant Overseer Serjeant P. C. Caermarton, of the Sappers and Miners, attached to the Eastern Jumna Canal, is permanently appointed to the Public Works Department, as an Assistant Overseer, with effect from the 1st September 1860.

No. 247.

Promotion.—Second Captain P. St. G. Grœme, Madras Artillery, Probationary Assistant Engineer in the Public Works Department, Nagpoor, is promoted to the Grade of Assistant Engineer, 2nd Class, with effect from the 19th September 1860.

No. 248.

Transfers.—The following transfers authorized by the Hon'ble the Lieutenant-Governor of the Punjab are confirmed :—

Mr. T. W. Knowles, Assistant Engineer 2nd Class, from the 1st to the 3rd Division, Lahore and Peshawur Road.

Mr. P. J. Flynn, Assistant Engineer 2nd Class, from the 3rd to the 1st Division, Lahore and Peshawur Road.

No. 249.

The transfer sanctioned by the Hon'ble the Lieutenant-Governor of the Punjab, of Captain H. E. Quin, Probationary Assistant Engineer, from the Lahore and Peshawur Road to the Peshawur Division, is confirmed.

No. 250.

Leave of Absence.—The leave of absence for two months on Medical Certificate, commencing from the 4th September 1860, granted by the Chief Commissioner of Oudh to Lieutenant E. T. Thackeray, Assistant Engineer, 1st Class, and Officiating Assistant to the Chief Engineer, is confirmed.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5413.

Appointments.—*The 29th September* 1860.—Mr. F. J. Cockburn to officiate as Collector of Customs at Calcutta.

The 5th October 1860.—Lieutenant C. F. Middleton, Officiating Junior Assistant to the Commissioner of Assam, at Gowalparah, is vested with the powers prescribed in the first Clause of the Rules for the Administration of Civil Justice in Assam

The 8th October 1860.—The Reverend J. Coley to be Chaplain of Barrackpore.

The Reverend W T. Humphrey to be Chaplain of St. John's Church, Calcutta.

The 10th October 1860.—Mr. J. J. Ward, now absent on leave, to be Additional Civil and Sessions Judge of Nuddea, Jessore and Rajshahye.

Mr. E F. Radcliffe, Officiating Civil and Sessions Judge of Chittagong, to be Civil and Sessions Judge of that District.

Mr. C. P. Hobhouse to officiate as Additional Civil and Sessions Judge of Nuddea, Jessore and Rajshahye.

Baboo Brijlall Doss to be Additional Moonsiff of Gowhatty, from the date on which he assumed charge of the Office.

Leave of Absence.—*The 10th October* 1860.—Mr. H. L Oliphant, Assistant to the Magistrate and Collector of Nuddea, for one month, on Medical Certificate.

Moulavy Mahomed Nazim, Principal Sudder Ameen of Dacca, during the ensuing Dusserah Vacation, under Clause 2, Section VII. of the Uncovenanted Absentee Rules.

Baboo Bunkim Chunder Chatterjee, Deputy Magistrate and Deputy Collector of Nugwan, for fifteen days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

The privilege leave granted by the Lord Bishop of Calcutta to the following Chaplains is confirmed, *viz*:—

The Reverend W. C. Bromehead, Chaplain of Dinapore, for two months.

The Reverend J. Rofe, Officiating Chaplain of Fort William, for one month.

Notification.—*The 6th October* 1860.—The following Ferries are declared Public under Regulation VI. of 1819:—

Dagoha, on the banks of the Ganges, below the Railway Station at Koosteea.

Koopeda, within about ten russees from Dagoha.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4221.

Appointments.—*The 10th October* 1860.—The under-mentioned Individuals, late Students of the Roorkee College, who have been appointed by the Government of India, to be Probationary Assistant Overseers in the Public Works Department, and posted to Pegu, are placed temporarily under the orders of the Garrison Engineer of Fort William, until they are enabled to proceed to join their appointments:—

Corporal C. Riddock.
" J. Killian.
" J. Harte.
" J. Miller.
" G. Couper.
" G. Robinson.
" J. McGrath.

C. B. Young, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

Judicial Department.

No. 2518A.

Camp Nynee Tal, the 25th September 1860.

With the sanction of His Excellency the Viceroy and Governor General in Council, the Hon'ble the Lieutenant-Governor is pleased to appoint Mr. James Lean to be a Judge of the Courts of Sudder Dewanny and Nizamut Adawlut, in the North-Western Provinces, with effect from the 16th instant.

No. 2521A.

With the sanction of His Excellency the Viceroy and Governor General in Council, the Hon'ble the Lieutenant-Governor is pleased to appoint Mr. Edward Michael Wylly to officiate as an Extra Judge of the Courts of Sudder Dewanny and Nizamut Adawlut in the North-Western Provinces.

No. 2525A.

Mr. H. P. Fane, on being relieved of the Judge's Office at Shahjehanpoor will officiate as Judge of Agra, *vice* Mr. E. M. Wylly, or until further orders.

No. 2538A.

The 29th September 1860.

Mr. Richard Wall, Assistant M gistrate and Collector at Etawah, is appointed to officiate as Magistrate and Collector of that District, as a temporary arrangement.

No. 2542A.

Assistant Surgeon James Fawcus, M. D., is appointed to be Civil Assistant Surgeon of Jounpoor.

No. 1251.

The 4th October 1860.

Assistant Surgeon G. B. Hadow, Civil Assistant Surgeon of Moradabad, is granted leave of absence for thirty days, from the 15th ultimo, or from the date on which he may avail himself of the same, under the Rules applicable to Military Officers in Staff employ.

No. 1253.

Mr. H. G. Astell, Civil and Sessions Judge of Jounpoor, is granted leave of absence for one month, under Section XII. of the amended Absentee Rules, from the 3rd of November next, or from any subsequent date on which he may avail himself of the same.

No. 1268.

The 6th October 1860.

Six months' leave of absence, to proceed to Europe on private affairs, is granted to Mr. C. G. Sperling, Assistant to the Magistrate and Collector of Furruckabad, under Section XIV., Clause I of the Covenanted Leave Rules, from the date on which he may avail himself of the same.

No. 1270.

Privilege leave of absence for one month is granted to Assistant Surgeon E. F. Wheatley, Civil Assistant Surgeon of Lullutpore.

REVENUE DEPARTMENT.

No. 1319A.

The 25th September 1860.

It is hereby notified that the new Stamp Law (XXXVI. of 1860) as modified temporarily by Act XL. of 1860, will come into operation on the 1st proximo. Attention is directed to the several Articles in Schedule A. of the Act XXXVI. of 1860, more especially to those relating to Bills, Drafts, and Cheques, payable on demand, to transfers of Shares of any Banking Corporation, to Policies of Insurance, and to receipts or discharges given for the payment of money.

Adhesive Stamps of the value of one anna for Bills, Cheques, and Receipts will be hereafter available to the Public at all Local Treasuries.

Where an Adhesive Stamp of half an anna is required, a Postage Stamp of that value may be used until further orders, under Section V. of Act XXXVI of 1860.

Further notice will be given as soon as Stamped Paper for documents requiring an impressed Stamp shall be received from the Presidency.

No. 45A.

The 27th September 1860.

The following Gentlemen are appointed to be Assessors under Act XXXII. of 1860, in the Allahabad District, *viz.*:—

Mr. A. R. Gordon, in the Station of Allahabad, and that portion of the City lying to the North of the Grand Trunk Road.

Mr. W. E. Crawford, in the Trans-Gangetic portion of the District.

Mohun Lall, in the City of Allahabad, except in that portion lying to the North of the Grand Trunk Road.

No. 47A.

Mudud Ali, Tehseeldar of Khyragurh, is appointed to act as a Deputy Collector, under Act XXXII. of 1860, and will perform the duties of Assessor in the Trans-Jumna portion of the Allahabad District.

No. 49A.

Gopenath, Tehseeldar of Chail, is appointed to act as a Deputy Collector, under Act XXXII. of 1860, and will perform the duties of Assessor in that portion of the Allahabad District, which lies within the Doab, exclusive of the City and Station of Allahabad.

No. 50A.

All the Tehseeldars of the Allahabad District are appointed to be ex-officio Assessors, under Act XXXII. of 1860, for the purpose of executing the said Act, in respect of the duties chargeable on profits arising from land.

No. 789.

The 29th September 1860.

Mohamed Kurreem, Settlement Deputy Collector in the Goruckpoor District, is granted privilege leave of absence for eight days, from the date on which he may avail himself of the same.

No. 790.

The 4th October 1860.

Whereas it appears to the Hon'ble the Lieutenant-Governor that land is required to be taken up by the Government in the Boolundshahur District, at the public expense for a public purpose, *viz.*, for two new Roads, one from Khoorja to Mynah Moujpoora, and the other from Dadree to the Line of Railway, it is hereby declared that a piece of ground, about four miles in length, is required for the former, and another, about one mile long, for the latter.

This Declaration is made under Section 2, Act VI. of 1857.

GENERAL DEPARTMENT.

No. 1080A.

The 29th September 1860.

Six months' leave of absence, on Medical Certificate, is granted to Dr. George Buist, F. R. S., Superintendent of the Government Press North-Western Provinces and Curator of Government Books, with effect from the 21st September 1860.

Mr. J. Blanchett is placed in charge of the Government Press, and the Office of the Curator of Government Books, during the absence of Doctor Buist, or until further orders.

No. 688.

The 4th October 1860.

Leave of absence, for two months, from 12th September to 12th November 1860, is granted to Sub-Assistant Surgeon Meer Ushruf Ally, in charge of the Thomason Hospital at Agra, under Section VII. of the Uncovenanted Leave Rules.

G. COUPER,

Secy. to Govt., N. W. P.

NOTIFICATION.

No. 821A.

MILITARY DEPARTMENT.

Camp Nynee Tal, the 26th September 1860.

Leave of Absence.—Privilege leave for one month, from the 20th instant, is granted to Mr. J. W. Williams, Adjutant of the Seharunpoor Battalion of Military Police, to visit Dehra on urgent private affairs.

Captain J. S. Rawlins, the Commandant, will perform the duties of the Adjutant's Office in addition to his own, during the absence of Mr. Williams, or until further orders.

No. 828A.

The following Extract from the *Calcutta Gazette* dated the 25th of August 1860, page 1846, is re-published :—

Fort William, the 22nd August 1860.

No. 872.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate.

Lieutenant John Lorimer Sawers, of the 37th Regiment Native Infantry ... } For two years, under the old Regulations.

No. 831A.

Captain F. C. Chapman, Second in Command of the Allahabad Division of Military Police, and in temporary performance of the duties of the Adjutant's Office, is, at his own request, permitted to resign his appointment.

Captain J. Dennehy, the Commandant of the Division, will perform the duties of the Adjutant's Office, in addition to his own, until further orders.

By Order of His Honor the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,
Asst. Military Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT GOVERNOR, Punjab Provinces.

Appointment.—Mr. R. Hawkes is appointed an Assistant Patrol of the 3rd Class, on the Sutlej Preventive Line.

Revenue Department, No. 1411, dated 24th September 1860.

Transfers.—Lieutenant L. J. H. Grey, Assistant Commissioner, from the Jhelum to the Dera Ghazee Khan District.

General Department, No. 2439, dated 24th September 1860.

Mr. H. E. Jacomb, Assistant Commissioner, from the Goojranwalla to the Jhelum District.

General Department, No. 2440, dated 24th September 1860.

Leave.—The leave of absence granted to the Reverend J. Kilbee Stuart, M. A., Chaplain of Rawul Pindee and Jhelum, in the *Punjab Gazette* of the 24th July 1860, is extended to the 23rd September 1860.

General Department, No. 2454, dated 25th September 1860.

Lieutenant P. Lambert, Assistant Engineer, 9th Division Grand Trunk Road, has obtained leave from 25th to 30th September, in extension of that granted to him per *Punjab Gazette* of the 29th August 1860.

Public Works Department, No. 1795, dated 26th September 1860.

Powers.—Captain A. LeGallais, Cantonment Joint Magistrate of Sealkote, has been invested with the powers described in Act III. of 1859.

Judicial Department, No. 599, dated 24th September 1860.

Notification.—The following Officers have passed for the standard specified opposite their names, at a supplementary examination, held in the Leia and Peshawur Divisions, in July last. The examination was postponed in consequence of the expedition against the Musood Wuzeerees :—

General Department, No. 2451, dated 24th September 1860.

Lieutenant E. L. Ommanney, Assistant Commissioner, Higher Standard.
Lieutenant R. J D. Ferris, Ditto ditto.
Lieutenant J. W. H. Johnstone, Ditto ditto.
Colonel Dhunraj, Extra Assistant Commissioner, Lower Standard.

Appointments.—The following Gentlemen are appointed Marriage Registrars in the Districts specified opposite to their names :—

Judicial Department, No. 608, dated 27th September 1860.

Mr. F. E. Moore, Extra Assistant Commissioner, Jullunder.

Reverend Golucknath, American Presbyterian Missionary, Jullunder.

Mr. C. Barton, Extra Assistant Commissioner, Hooshiarpore.

Sir A. H. Lawrence, *Bart.*, Assistant Commissioner, Kangra.

With reference to letter No. 1881, dated 5th instant, from the Secretary to the Government of India, in the Home Department, published in the *Punjab Gazette* of the 19th idem, the Honorable the Lieutenant-Governor is pleased to appoint the

Revenue Department, No. 1437, dated 27th September 1860.

Deputy Pay-Master Sirhind Circle,
Ditto Lahore ditto,
Ditto Rawul Pindee ditto,

to be Special Assessors for the purpose of assessing the duties chargeable under Schedule 4 of Act XXXII. of 1860, in respect of any Officer or person, in Her Majesty's Army, or in Her Majesty's Indian Military Forces, or in the Military employment of Government, or serving in any Military Department, and payable from the public Revenue without previous audit.

Leave.—The leave on Medical Certificate, granted to Mr. J. G. Cordery, Assistant Commissioner, per Punjab Order, No. 1855, dated 18th July 1860, is extended till the 8th November 1860.

General Department No. 2503, dated 28th September 1860.

Transfers.—Mr. T. W. Knowles, Assistant Engineer, from the 1st to the 3rd Division, Lahore and Peshawur Road.

Mr. P. J. Flynn, Assistant Engineer, from the 3rd to the 1st Division, Lahore and Peshawur Road.

Public Works Department, No. 1800, dated 28th September 1860.

Public Works Department, No. 1812, dated 28th September 1860.

Captain H. E. Quin, Probationary Assistant Engineer, from the 1st Division, Lahore and Peshawur Road, to the Peshawur Division of Public Works Department.

General Department, No. 2513, dated 28th September. 1860.

The transfer of Captain T. W. Mercer, Assistant Commissioner, from the Jullunder to the Jhelum District, notified in the *Punjaub Gazette* of the 24th July 1860, is to have effect from the 25th June 1860, the date of his relinquishing charge of his duties in the former District.

R. H. Davies,
Secy. to Govt., Punjab.

Lahore, the 25th September 1860.

No. 387.—Under the operation of Government letter, No. 146, of the 16th January 1860, Jemadar Mansubdar Khan, of No. 3 Punjab Light Field Battery, who formerly belonged to the Durbar Service, and has been declared unfit for further service, is transferred to the Pension Establishment from the 1st October 1860, on a monthly Stipend of Rupees 10-0-0 per mensem.

Lahore, the 26th September 1860.

No. 388.—Shazada Ibrahim, Native Adjutant of the late 1st Jezailchie Police Battalion, is appointed a Ressaldar in the Peshawur Division Mounted Police, and is to be borne on the Rolls as a supernumerary until a vacancy occurs.

Ferozepore Ressalla Mounted Police.

No. 389.—*Appointment.*—Bagh Khan, late Duffadar in Hodson's Horse, to be Naib Duffadar, to fill an existing vacancy.

No. 390.—The services of Captain G. Caulfield, 46th Native Infantry, late Commanding the Sealkote Levy at Ferozepore, are placed at the disposal of His Excellency the Commander-in-Chief, in consequence of the abolition of the Levy with effect from 1st October.

Lahore, the 28th September 1860.

No. 391.—The Battery Order, dated 27th January 1860, by Captain G. Maister, Commanding No 2 Punjaub Light Field Battery, directing the Rations of the six Government Elephants attached to the Battery to be increased by three seers of Atta and one seer of Goor each, daily, with effect from the 18th December 1859 to the 12th January 1860, while employed with the Force against the Kabul Kheyl Wuzeerees, in consequence of the scarcity of forage and the extreme coldness of the weather, is confirmed.

G. Hutchinson, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

Notice is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59 will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

Ashley Eden,
Offg. Junior Secretary.

Fort William,
The 1st October 1860.

Notice.

With reference to the following Extract from the Orders of Government, No. 134, dated 27th April 1837, and the new Form of Bill prescribed by the Civil Auditor, the Sub-Treasurer notifies that *all* items of Subscriptions to the Uncovenanted Service Family Pension Fund, entered in the said Bills, will be deducted as therein directed, in accordance with these Orders.

J. I. Harvey,
Sub-Treasurer.

General Treasury,
The 22nd September 1860.

Extract of a letter No. 134, *dated 27th April* 1837, *from Government, to the Committee of the Uncovenanted Service Family Pension Fund.*

Para. 2.—In reply I am directed to state that the Right Hon'ble the Governor General of India in Council cannot impose on the Officers of Audit and Account the obligation to follow persons who may be employed as Assistants in Offices through the career of their employments. All that His Lordship can direct will be, that whenever in any Abstract a specific sum may be entered as deducted on account of Subscription, the sum so deducted shall be carried to a separate Head of Account. The onus of having the deductions inserted in the Abstracts must be on the parties interested.

I am, &c.,

(Signed) H. T. Prinsep,
Secretary to Government.

Notice.

Hindoo Holidays in October 1860.

The General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs, All Acceptances which may fall due between Friday the 19th, and Tuesday the 30th October 1860, both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. Harvey,
Sub-Treasurer.

General Treasury,
The 24th Sept. 1860.

Notice.

Owing to the pressure of business, consequent on the Doorga Poojah Hindoo Holidays Vacation, the General Treasury will open for transaction of business on Saturday the 13th, Monday the 15th, Tuesday the 16th, Wednesday the 17th, and Thursday the 18th October 1860, at 9 o'clock A. M.

J. I. Harvey,
Sub-Treasurer.

General Treasury,
The 9th October 1860.

Notice.

It has been ruled that every instrument to which the Government Savings Bank, as at present constituted, or any Officer of Government representing the Bank, is in that capacity a party, falls within the general Exemption and Rule at the end of Schedule A. in the Stamp Act, and does not require a Stamp of any kind.

J. I. Harvey,
Secretary, Govt. Savings Bank.

Fort William;
Govt. Savings Bank,
The 8th October 1860.

Sheriff's Office, the 13*th October* 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

সরিফ আফিস ১৩ অকটোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

CALCUTTA UNIVERSITY.

Subjects of Examinations for Honors in English and History for 1861 *and* 1862.

ENGLISH.

Chaucer	... Prologue to the Canterbury Tales.
Spencer	... Faerie Queene, Book I. First three Cantos,
Shakspeare	... Henry IV., Part I.; Macbeth.
Raleigh	... History of the World, Book V. First three Chapters.
Bacon	... Advancement of Learning.
Davis	... Nosce-te-ipsum.
Browne	... Vulgar Errors.
Locke	... Conduct of the Understanding.
Southey	... Madoc.
Campbell	... Gertrude of Wyoming.
Burke	... Reflections on the French Revolution.
Scott	... Ivanhoe.
Brougham	... Speeches on Education and Slavery.
Carlyle	... Biographical Reviews :—Biography; Boswell's Life of Johnson; Burns; Voltaire; Heyne.

HISTORY.

As a period :—From the accession of Charles I to the abdication of James II., in Hume, Clarendon, Whitelock, Carlyle's Cromwell, and Burnet's History of his Own Times, with Smyth's Lectures on History—14-20th; including a general knowledge of the History of Europe during the same period as in Russell,* with Hallam's History of Literature for that period.

* Part I., Letters 75, 76, 77. Part II., Letters 8, 11, 12, 13, 15, 19.

2. Constitutional History—In Hallam, with the Introductory Chapters in Blackstone on the Constitution.

3. Political Economy—McCulloch's Elements and J. S. Mill.

4. History of Civilization—In Guizot, with Stewart's View of the Progress of Society, and Adam Fergusson on Civil Society.

5. Pritchard's Natural History of Man, (1 vol. work.)

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

CALCUTTA UNIVERSITY,
The 5th October 1860.

Notice.

IT is hereby Notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Public Works Department.

SEALED TENDERS will be received by the undersigned, at the Civil Architect's Office, Calcutta, up to Friday, the 19th instant, for the transport of about 40,000 Maunds of Sylhet Stone Lime from Chuttuck to Calcutta.

Tenders are to specify the rate per 100 Maunds of 40 Seers each, including all cost of conveyance from Chuttuck to Calcutta, and storage in the Civil Architect's Godown at Cooley Bazar, near Baboo Ghât.

The Lime shall be made over for conveyance between the months of December and February next, and the Party or Parties whose Tenders may be accepted shall be responsible for all loss incurred in the transit.

Tenders to specify the time to be occupied in the transit.

Each Tender to be accompanied with a deposit of 100 Rupees, which shall be returned in the event of its not being accepted, or retained until the completion of the Contract.

Further Security to the amount of 2,000 Rupees will be required for the due fulfilment of the Contract.

L. F. BYRNE, *C. E.*,
In charge of Civil Architect's Office.

Memorandum.

THE Time Ball at the Semapore Tower this day dropped wrong.

RADHANATH SICKDHAR,
In charge of the Observatory.

SURVEYOR GENERAL'S OFFICE,
Calcutta, 10th October 1860.

For Fyzabad and Intermediate Stations.

A STEAMER, with a Flat in tow, will be despatched on the 25th instant. For Freight and Passage apply at the Boat Office.

All Packages (accompanied with Freight money) to be sent on or before the 18th instant for shipment.

By Order of the Superintendent of Marine,

W. WHITE,
Clerk of the Govt. Boat Office.

The 9th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung .	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estate to be sold to the highest bidder above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd.*—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, recockoning the day of Sale as one.

6th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	24 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindarry Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Khoman, Pergunnah Loawan ...	367 17 7 *Dhoorku.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot ;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindarry Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th.*—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		THANNAH BHATTEEAREE, MOUZAH SHETULPORE, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	948 1 4	

T. D. WARD,
Offg. Collector.

CHITTAGONG COLLECTORATE,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

Advertisement of the Soonderbun Commissioner's Office.

NOTICE is hereby given, under Clause I., Rule I, for the Grant of Waste Lands in the Soonderbuns, of the 24th September 1853, that an application has been received for the following Lot in the Soonderbuns :—

Name of Lot.	Description of Land.	Estimated area in Beegahs.	Name of Applicant.	REMARKS.
Lot No. 131	Jungle.	14,000 0 0	Mr. W. A. Sheppard ...	If no other application is received within one week, the Lot will be granted to this applicant.

J. H. REILY,
Soondn. Commr.

SOONDN. COMMR.'S OFFICE ;
Allipore,
The 11th October 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 3rd October to 7th October 1860.

NAMES OF PLACES, &c.	Least Depth of Water.		Remarks.	
	Ft.	In.		
Above its Entrance in Ganges ...	20	6		
On the Entrance Bar...	7	6		
From thence to Jungypore, 13¼ Miles ...	10	0	Least depth in Jellinghee River	ft. in. 6 6
From Jungypore to Berhampore, 46 Miles...	16	0	Least depth in Matabangah ...	14 0
From Berhampore to Cutwa, 50 Miles ...	17	6		
And from Cutwa to Nuddea, 40 Miles ...	20	0		

Height of water on Gauge at Berhampore on the 9th October 1860, plus 19 feet 2 inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers

The 10th October 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 10th Oct. 1860.

LIABILITIES.					ASSETS.				
Proprietors' Capital	...	1,07,00,000	0	0	Government Securities	...	11,39,077	0	0
Reserve Fund ..	...	2,15,001	1	9	Dues from Government	...	46,415	5	2
Current Accounts	...	1,56,28,315	9	1	Cash ...	...	2,82,94,447	6	6
Cash Credits Undrawn	...	3,38,729	15	5	Loans on Deposit of Securities	...	88,74,000	0	0
Other Claims ...	...	2,14,865	15	11	Discount Loans on ditto ...	...	40,69,150	0	0
Bank Notes ...	...	1,70,06,905	0	0	Accounts of Credit on ditto	...	4,85,000	0	0
Post Bills ...	...	6,35,284	15	0	Government Bills discounted	...	6,95,663	7	6
Profit and Loss (Rebate Account)	...	27,019	8	8	Mint Certificates ditto	...	31,191	1	7
					Mercantile Bills ditto	...	9,36,364	5	1
					Dead Stock ...	...	1,81,283	1	0
					Stamp Duties ...	...	3,061	11	0
					Interest accrued ...	...	618	12	0
Co.'s Rs.		4,46,56,192	1	10			Co.'s Rs. 4,46,56,192	1	10

D. WOODS,
Offg. Accountant.

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcut'a.

In the matter of Hemchunder Chowdry, of Rorah, in the Zillah of 24-Pergunnahs, lately carrying on business as Merchant at Rada Bazar in Calcutta, an Insolvent.

On Monday, the 1st day of October instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 1st day of December next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, *Attorney.*
Chief Clerk's Office, the 9th October 1860.

In the matter of John William Duff, formerly of Toltollah, Elliot Road, in Calcutta, at present residing at Howrah, in the Suburbs of Calcutta, an Assistant in the Sudder Court, an Insolvent.

On Tuesday, the 9th day of October instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 1st day of December next, and that the said Insolvent do then attend to be examined by the said Court; and it is further ordered that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be recalled and withdrawn.

Dow and Buckland, *Attorneys.*

In the matter of Alexander McGilvray, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Robertson and Hickle, *Attorneys.*

In the matter of John Newson, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that the Assignee do pay and divide the sum of Company's Rupees 1,298-11-3 to and amongst all the Creditors upon the Estate of the said Insolvent as a Dividend at the rate of Company's Rupees 100 per Cent. upon such of the debts admitted in the Schedule of the said Insolvent, and claims proved as have been duly substantiated in proportion to their several debts, and upon the other debts admitted in the Schedule, when and so soon as such debts or any of them shall be duly substantiated upon affidavit filed in this Court; with liberty to the said Assignee to apply to the Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

J. Cochrane, *Official Assignee.*

In the matter of George May, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that the Assignee do pay and divide the sum of Company's Rupees 31,000 to and amongst all the Creditors upon the Estate of the said Insolvent as a Dividend at the rate of Company's Annas 14 per Cent. upon such of the debts admitted in the Schedule of the said Insolvent and claims proved as have been duly substantiated in proportion to their several debts, and upon the other debts admitted in the Schedule, when and so soon as such debts or any of them shall be duly substantiated upon affidavit filed in this Court; with liberty to the said Assignee to apply to the Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

J. Cochrane, *Official Assignee.*

In the matter of John Hutcheson Fergusson, and another, Insolvents. } On Tuesday, the 9th day of October instant, it was ordered that the Assignee do pay and divide the sum of Company's Rupees 30,000 to and amongst all the Creditors upon the Estate of the said Insolvents as a Dividend at the rate of Company's Rupees 2 per Cent. upon such of the debts admitted in the Schedule of the said Insolvents, and claims proved as have been duly substantiated in proportion to their several debts, and upon the other debts admitted in the Schedule, when and so soon as such debts or any of them shall be duly substantiated upon affidavit filed in this Court; with liberty to the said Assignee to apply to the Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

J. Cochrane, *Official Assignee.*

In the matter of Edward Davey Fabian, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that the Assignee do pay and divide the sum of Company's Rupees 2,353-10 to and amongst all the Creditors upon the Estate of the said Insolvent, as a Dividend at the rate of Company's Rupees 50 per Cent. upon such of the debts admitted in the Schedule of the said Insolvent, and claims proved as have been duly substantiated in proportion to their several debts, and upon the other debts admitted in the Schedule, when and so soon as such debts or any of them shall be duly substantiated upon affidavit filed in this Court, with liberty to the said Assignee to apply to the Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

J. Cochrane, *Official Assignee.*

In the matter of Dhone Bibee, of Taltollah, in Calcutta, wife of Thorab Sircar, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Leslie, *Attorney.*

In the matter of Sumboochunder Chuckerbutty, of Mirzapore, in Calcutta, formerly a Merchant and Agent, carrying on business by himself and afterwards in co-partnership with one Isserchunder Doss, and lately a Banian in the Firm of Quillet, DeGaye and Co., of Calcutta, Merchants, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 1st day of December next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 1st day of December next, and that the said Insolvent do then attend to be examined by the said Court.

Pittar and Payne, *Attorneys.*

In the matter of Kulleemoodden Khansamah, an Insolvent.

In the matter of Callachaund Chunder, an Insolvent.

In the matter of Isserchunder Bose, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 24th day of November next, and that the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 24th day of November next, and that the said Insolvents do then attend to be examined by the said Court.

Downing, *Attorney.*

Swinhoe and Law, *Attorneys.*

Leslie and Pearson, *Attorneys.*

In the matter of William Thomas Hinder, of No. 6, Graut's Lane, in Calcutta, an Engineer in the service of the East India Railway Company, an Insolvent.

On Tuesday, the 9th day of October instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 2nd day of February next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Shircore, *Attorney.*

In the matter of Edward Henry Tounrow Bull, an Insolvent.

In the matter of Alexander McGilvray, an Insolvent.

On Tuesday, the 9th day of October instant, by two several orders of this Court, the said Insolvents were respectively adjudged entitled to their personal discharge under the Act XI. Vic. cap. XXI as to all persons named in their Schedules as Creditors or claiming to be Creditors respectively.

Goodall, *Attorney.*
Robertson and Hickle, *Attorneys.*
Chief Clerk's Office, the 10th October 1860.

Bengal Printing Company, "Limited."

NOTICE is hereby given, that the FOURTH CALL of Rupees (25) twenty-five per share, in this Company, is to be paid into the Agra and United Service Bank, "Limited," on or before Thursday, the 1st November 1860.

By Order of the Directors,

A. G. ROUSSAC,
Secretary.

9, HASTINGS' STREET,
The 1st Oct. 1860.

Advertisement.

MR. LOUIS FREDERICK ACHARD has this day been admitted a Partner in our Firm.

C. F. WEBER AND CO.

AKYAB,
The 1st October 1860.

Notice

Is hereby given, for the information of all Treasury Officers, that a Government Promissory Note, No. 15363 of the 5 (five) per Cent. Loan, for Rupees (22,200) twenty-two thousand and two hundred, in favor of Rajdhur, Jageerdar of Gowrar, has been lost in transit at the commencement of the Mutiny, and a new Note is about to be applied for.

C. RICHARDS,
Officiating Collector.

HAMEERPORE,
The 3rd October 1860.

Lost.

FIRST Half of a Bank of Bengal Note, No. 10709F, for Rupees 100, the payment of which has been stopped at the Bank.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II. AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

WILL BE READY ON THE 15TH

THE PENAL CODE,

ACT XLV. OF 1860,

WITH A VERY FULL AND COMPLETE INDEX,

BY

A. G. MACPHERSON, ESQ.,
Barrister at Law.

PRICE 3 RUPEES, BY POST RUPEES 3-8.

*** *Orders received by Messrs. G. C. Hay & Co., United Service Library, Calcutta.*

Lost, Stolen, or Destroyed,

THE Government Promissory Note, No. 5615 of 73030, tne five per Cent. Loan of 1856-57, dated the 28th February 1857, for Company's Rupees (1,000,) standing in the name of Sodashib Biswas, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in my favor.

DEBGAMBORY DOSSEE,
Widow of Sodashib Biswas,
Chatla.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Promissory Note, belonging to the late R. B. Thornhill, late Judge of Futteyghur. Payment of the Note, and Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of C. B. Thornhill, Esquire, Commissioner of the Allahabad Division, the Administrator to the Estate of the said R. B. Thornhill.—

No. 178, of the 5 per Cent Loan, of 1856-57, for Company's Rupees 1,000.

Lost.

FIRST Halves of Bank of Bengal Note, Nos. 19120A. and 41516A., for Company's Rupees 10 each, payment of which has been stopped at the Bank.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5066.

* Bansberiah, situated about four miles from Hooghly.
Puttenh, situated fifteen miles from Chittagong.
Mirzapore, on the West side of the River near Junghypore, subordinate to Berhampore Post Office
Madareeya e situated twenty-four miles from Burisaul,
Me'erhaut, situated twenty miles East of Paraset.
Jajpore, situated about twenty-one miles from Bhuddruck.

Notice is hereby given, for the information of the Public, that Post Offices have been opened at the Stations noted in the margin.

C. K. Dove,
Post-Master General of Bengal.

Calcutta;
The 11th October 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 4404.

Official Memorandum.

The 18th September 1860.—Under Orders of the Government of India, this Office Memorandum No. 3879, dated 31st ultimo, and the Notice appended to it, are hereby withdrawn.

No. 2661.

The 19th September 1860.—As very many letters on ordinary Post Office matters are addressed by the Public to the Post Master General instead of the Post Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post Master be addressed on all matters of his Office, except when any party may wish to prefer a complaint to higher authority.

No. 1598.

The 5th October 1860.—Mail Packets for the Overland Mail, which leaves Bombay on the 27th instant, will be closed at this Office at 5 P. M. on Thursday, the 18th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 18th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under ½	Once	Rs.	0	6	0
„ ½	„	„	0	8	0
„ ¾	„	„	0	14	0
„ 1	„	„	1	0	0

No. 1599.

The 5th October 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Friday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1600.

The 5th October 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office on Wednesday, the 17th instant, at 6 P. M.

No. 1648.

The 9th October 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office, on Tuesday, the 16th instant, at 6 P. M.

No. 1652.

The 10th October 1860.—The Overland Mail, per Steamer *Nemesis* will be closed on Monday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.	*Vid* Marseilles.			*Vid* Southampton.		
	Under ½ ounce	Rs.	0	6	0		
	„ ½ „	„	0	8	0	Rs. 0	4 0
	„ ¾ „	„	0	14	0		
	„ 1 „	„	1	0	0	„ 0	8 0
	„ 2 „	„	2	0	0	„ 1	0 0

No. 1692.

The 12th October 1860.—Notice is hereby given, that the letters for the Overland Mail dispatched from this Office up to the 1st instant, and the Express Mail of the 2nd, were in time for the Steamer that left Bombay on the 12th idem.

PAKCETS for the reception of Letters by the following Ships are open at this Office :—

Names of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Nemesis* ...	P. & O. S. N. Co. ..	23rd October 1860	Suez ..	Madras, Ceylon & Aden.	
„ *Burmah* ..	Mackinnon Mackenzie ...	17th „ „	Moulmein ...	Akyab & Rangoon.	
„ *Fiery Cross* ..	Jardine, Skinner, & Co. ...	18th „ „	Hong-Kong...	Penang & Singapore.	

The 12th October 1860.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of September 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Nubia .	11th October 1860, at 1 P. M.	2 P. M.	4¼ P. M.	5½ P. M.	3 H. 15 M.	4	3	7	35	17	52	
											7	
										Total	59	
										France	3	
										Hong-Kong	1	
										Singapore	1	
										Mauritius	1	
										Galle	1	
										Bombay	1	
										Madras	2	
										Malta	1	Bag.
										Alexandria	1	„
										Aden	1	„
										Suez	1	Packet.
										Gibraltar	1	„
										Penang	1	„
										Bagdad	1	„
										Hong-Kong	1	„
										Mauritius	1	„
										Total	78	

The 12th October 1860.

SECOND APPENDIX TO

The Calcutta Gazette.

SATURDAY, OCTOBER 13, 1860.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860 :—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,

Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1856, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860.

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia, sudder jumma, rupees 536-15-4.

R. C. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE,
The 10th October 1860

No. 83.] [2195]

The Calcutta Gazette.

WEDNESDAY, OCTOBER 17, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor General on the 3rd October 1860, and is hereby promulgated for general information :—

ACT No. XLI OF 1860.

An Act relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

Preamble.

WHEREAS it is expedient to render lawful the Emigration of laborers, being Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 *(relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada)* to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

Act repealed.

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

Act XXXI of 1855 extended.

II. All the provisions of Act XXXI of 1855 and of the Schedule thereto shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words "or the British Colony of Saint Kitts" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

Commencement of Act.

III. This Act shall take effect as to the Colony of Saint Kitts from the day when the Governor-General of India in Council shall notify in the Calcutta Gazette, that such Regulations have been provided and such measures taken as the Governor-General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information :—

ACT No. XLII OF 1860.

An Act for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter.

Preamble.

WHEREAS, with a view to the more easy recovery of small debts and demands, it is expedient to establish Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter at the several Presidencies of Calcutta, Madras, and Bombay; It is enacted as follows :—

Constitution of Small Cause Courts.

I. It shall be lawful for the Executive Government of any of the said Presidencies or of any place, with the previous sanction of the Governor-General in Council, to constitute Courts of Small Causes, with the required establishments of Officers, at any place within the limits of their respective Governments, for the trial of suits under this Act, and to abolish any Court so constituted: Provided that no Judge of any Court constituted under this Act shall exercise any Civil jurisdiction except under the provisions of this Act.

Limits of territorial jurisdiction to be fixed.

II. Whenever any such Court may be so constituted, the Executive Government shall fix the territorial jurisdiction of such Court, and may, from time to time, alter the same as may appear proper.

III. The following are the suits which shall be cognizable by Courts of Small Causes constituted under this Act, namely, claims for money due, whether on bond or other contract, or for rent, or for personal property, or for the value of such property, or for damages, when the debt, damage, or demand does not exceed in amount or value the sum of five hundred Rupees. Provided that no action shall lie in any such Court on a balance of partnership account, unless the balance shall have been struck by the parties or their agents; or for a share or part of a share under an intestacy, or for a legacy or part of a legacy under a will; or for any claim for the rent of land or any other claim for which a suit may be brought before a Revenue Officer; or for the recovery of damages on account of alleged personal injuries, unless special damage of a pecuniary nature shall have resulted from such injury.

Description of suits cognizable by Small Cause Courts.

Proviso.

IV. Every Court of Small Causes constituted under this Act shall have cognizance of all such suits as are mentioned in the last preceding Section, if the defendant at the time of the commencement of the suit shall dwell or personally work for gain within the local limits of the jurisdiction of such Court.

Jurisdiction of the Court.

V. Every Court constituted under this Act shall use a seal, bearing the following inscription in English and in the language of the Court—"Court of Small Causes of ;" and every such Court shall be subject to the general control and orders of the Sudder Court.

Seal of the Court.

Court to be generally subject to the Sudder Court.

VI. Whenever a Court of Small Causes is constituted under this Act, no suit cognizable by such Court under the provisions of this Act shall be heard or determined in any other Court having any jurisdiction within the local limits of the jurisdiction of such Small Cause Court. Provided that nothing in this Act shall be held to take away the jurisdiction which a Magistrate, or a person exercising the powers of a Magistrate, or an Assistant or a Deputy Magistrate, can now exercise in regard to debts or other claims of a civil nature; or the jurisdiction which can be exercised by Village Moonsiffs or Village or District Punchayets under the provisions of the Madras Code, or by Military Courts of Request, or by Cantonment Joint Magistrates invested with Civil jurisdiction under Act III of 1859, or by a single Officer duly authorized and appointed under the rules in force in the Presidencies of Fort St. George and Bombay respectively, for the trial of small suits in Military Bazars, in Cantonments, and Stations occupied by the troops of those Presidencies respectively, or by Punchayets in regard to suits against Military persons, according to the rules in force under the Presidency of Fort St. George.

Suits within the jurisdiction of and cognizable by Small Cause Courts not to be heard by any other Court.

Saving of jurisdiction of Magistrate, &c;

of Village Moonsiffs and Village or District Punchayets in Madras;

of Military Courts of Request;

of single Officers appointed to try small suits in Madras and Bombay;

and of Military Punchayets in Madras.

VII. Courts of Small Causes constituted under this Act shall be held at such place or places within the local limits of their respective jurisdictions as shall from time to time be appointed by the local Government to which such Courts are subordinate.

Courts where to be held.

VIII. Whenever any such Court is directed to be held at more places than one within the local limits of its jurisdiction, the Judge of such Court, subject to the control of the Sudder Court, shall appoint the time at which the Court shall hold its sittings in every such place. Due notice of the time so appointed shall be given by a proclamation to be fixed up in some conspicuous place in the Court-house or other building in which the sittings of the Court are to be held.

Time of holding Courts, if they be directed to be held in more places than one.

IX. In all suits under this Act the summons to the defendant shall be for the final disposal of the suit, and no written statement other than the plaint shall be received unless required by the Court.

Summons.

X. At the time of passing a decree under this Act, the Court may, on the verbal application of the party in whose favor the decree is passed, direct immediate execution of the same by the issue of a warrant directed either generally against the personal property of the judgment debtor wherever it may be found within the local limits of the Court's jurisdiction, or specially against any personal property belonging to the judgment debtor within the same limits which may be indicated by the judgment creditor.

On application, immediate execution of decree may be granted against personal property of judgment debtor.

XI. In the execution of a decree under this Act, if, after the sale of the moveable property of a judgment debtor, any portion of a judgment shall remain due and the holder of such judgment desire to issue execution upon any immoveable property belonging to the judgment debtor, the Court, on the application of such judgment creditor, shall grant him a copy of the judgment and a certificate of any sum remaining due under it, and on the presentation of such copy and certificate to any Civil Court having general jurisdiction in the place in which the immoveable property of the judgment debtor is situate, such Court shall proceed to enforce such judgment according to its own rules and mode of procedure in like cases.

Execution against immoveable property, if moveable property not sufficient.

XII. In suits tried under this Act, all decisions and orders of the Court shall be final. Provided that it shall be competent to the Court, if it shall think fit, to grant a new trial if applied for within the period of thirty days from the date of the decision, but no new trial shall be granted unless the party applying for the same shall with his application deposit in Court the amount for which judgment shall have been given against him including the costs (if any) of the opposite party.

Decision in certain suits to be final.

Proviso.

XIII. If in the trial of any suit under this Act any question of law, or usage having the force of law, or the construction of a document affecting the merits of the decision, shall arise, on which the Court shall

Court may refer questions of law &c. to Sudder Court.

entertain reasonable doubts, the Court may, either of its own motion or on the application of any of the parties to the suit, draw up a statement of the case and submit it, with its own opinion, for the decision of the Sudder Court.

Court may pass decree contingent upon the opinion of the Sudder Court, pending which execution not to issue.

XIV. The Court may proceed in the case notwithstanding a reference to the Sudder Court, and may pass a decree contingent upon the opinion of the Sudder Court on the point referred; but no execution shall be issued in any case in which a reference shall be made to the Sudder Court, until the receipt of the order of that Court.

Full bench of the Sudder Court to decide cases referred under this Act.

XV. Cases referred for the opinion of the Sudder Court shall be dealt with by a full bench of that Court.

Sudder Court to fix an early day for the hearing of the case. Proclamation thereof.

XVI. The Sudder Court shall fix an early day for the hearing of the case, and shall notify the same by a proclamation to be fixed up in the Court-house of that Court.

Parties may appear and be heard in person or by pleader.

XVII. The parties to the case may appear and be heard in the Sudder Court in person or by pleader.

Decision of Sudder Court how to be transmitted.

XVIII. The Sudder Court, when it has heard and considered the case, shall transmit a copy of its judgment, under the seal of the Court and the signature of the Register, to the Court by which the reference was made; and such Court shall, on the receipt thereof, proceed to dispose of the case conformably to the decision of the Sudder Court.

Costs of reference to Sudder Court.

XIX. Costs, if any, consequent on the reference of a case for the opinion of the Sudder Court, shall be costs in the suit.

Sudder Court empowered to make rules of practice &c.

XX. The Sudder Court shall have power to make and issue general rules for regulating the practice and proceedings of the Courts established under this Act, and also to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and for keeping all books, entries, and accounts to be kept by the Officers, and from time to time to alter any such rule or form; provided that such rules and forms be not inconsistent with the provisions of this Act, or of any other law in force.

Provisions of Act VIII of 1859 made applicable to cases cognizable under this Act.

XXI. Except as hereinbefore provided, the provisions of Act VIII of 1859 *(for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter)* shall be applicable to cases cognizable under this Act in so far as the same may be applicable and necessary.

M. WYLIE,

Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT No. XLIII OF 1860.

An Act to amend Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter).*

Preamble.

WHEREAS it is expedient to amend the provisions relating to special appeals contained in Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)*; It is enacted as follows:—

No special appeal from decision of any Court subordinate to the Sudder Court in certain suits.

I. No special appeal shall lie from any decision or order which shall be passed on regular appeal after the passing of this Act by any Court subordinate to the Sudder Court, in any suit of the nature cognizable in Courts of Small Causes under Act XLII of 1860, when the debt, damage, or demand for which the original suit shall be instituted shall not exceed five hundred Rupees. But every such order or decision shall be final.

Reference of question to the Sudder.

II. If in any suit in which an order or decision is made final under this Act, any question of law, or usage having the force of law, or the construction of a document affecting the merits of the case, shall arise, on which the Court trying such suit shall entertain reasonable doubts, the Court may either of its own motion, or on the application of either of the parties to the suit, draw up a statement of the case, and submit such statement with its own opinion for the decision of the Sudder Court.

Court may pass decree contingent upon the opinion of the Sudder Court, pending which execution not to issue.

III. The Court may proceed in the case notwithstanding a reference to the Sudder Court, and may pass a decree contingent upon the opinion of the Sudder Court on the point referred; but no execution shall be issued in any case in which a reference shall be made to the Sudder Court, until the receipt of the order of that Court.

Full bench of the Sudder Court to decide cases referred under this Act.

IV. Cases referred for the opinion of the Sudder Court shall be dealt with by a full bench of that Court.

Sudder Court to fix an early day for the hearing of the case. Proclamation thereof.

V. The Sudder Court shall fix an early day for the hearing of the case, and shall notify the same by a proclamation to be fixed up in the Court-house of that Court.

Parties may appear and be heard in person or by pleader.

VI. The parties to the case may appear and be heard in the Sudder Court in person or by pleader.

Decision of Sudder Court how to be transmitted.

VII. The Sudder Court, when it has heard and considered the case, shall transmit a copy of its judgment under the seal of the Court and the signature of the Register, to the Court by which the reference was

made; and such Court shall, on the receipt thereof, proceed to dispose of the case conformably to the decision of the Sudder Court.

Costs of reference to Sudder Court

VIII. Costs, if any, consequent on the reference of a case for the opinion of the Sudder Court, shall be costs in the suit.

Act not to extend to decisions passed on regular appeal by Assistant Judges in Bombay.

IX. Nothing in this Act shall extend to any decision or order passed on regular appeal by any Assistant Judge in the Presidency of Bombay.

Construction of Act of 1859.

X. This shall be construed and read as part of Act VIII of 1859.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860 :—

ACT NO. XLIV OF 1860.

An Act for providing for the exercise of certain powers by the Governor-General during his absence from his Council.

Preamble.

WHEREAS the Governor-General in Council has declared that it is expedient that the Governor-General should visit the North-Western Provinces of the Presidency of Fort William in Bengal, and other parts of India, unaccompanied by any Member of his Council; It is enacted as follows :—

Powers to be exercised by the Governor-General during his absence from Council.

I. During the absence of the Governor-General from his Council, it shall be lawful for the Governor-General alone to exercise all the powers which might be exercised by the Governor-General in Council, in every case in which the said Governor-General may think it expedient to exercise these powers.

Powers of the President in Council.

II. All powers vested in the Governor-General in Council by any Act of the Government of India may be lawfully exercised by the President in Council.

Commencement and duration of Act.

III. This Act shall commence from the day on which it shall be notified, by an order published in the Official Gazette, that the Governor-General has quitted Calcutta for the purpose of so proceeding as aforesaid; and shall not continue in force for a longer period than three months.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information :—

ACT NO. XLVI. OF 1860.

An Act to authorize and regulate the Emigration of Native Laborers to the French Colonies.

Preamble.

WHEREAS a Convention has been negotiated between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles :—

ARTICLE I.

The French Government shall be at liberty to recruit and engage laborers for the French Colonies in the Indian territories belonging to Great Britain, and to embark Emigrants, being subjects of Her Britannic Majesty, either in British or French Ports in India, under the conditions hereinafter stipulated.

ARTICLE II.

The French Government shall intrust the direction of its operations in every centre of recruitment to an Agent chosen by itself.

Those Agents must be approved by the British Government.

Such approval is assimilated, with regard to the right of granting and withdrawal, to the Exequatur given to Consular Agents.

ARTICLE III.

This recruitment shall be effected conformably to the regulations which now exist, or may hereafter be established, for the recruitment of laborers for British Colonies.

ARTICLE IV.

The French Agent shall, with regard to the operations of recruitment which are intrusted to him, enjoy for himself and for the persons whom he may employ, all the facilities and advantages afforded to the recruiting Agents for British Colonies.

ARTICLE V.

The Government of Her Britannic Majesty shall appoint in those British Ports where Emigrants may be embarked, an Agent who shall be specially charged with the care of their interests.

In French Ports the same duty with regard to Indian subjects of Her Britannic Majesty shall be confided to the British Consular Agent.

Under the term "Consular Agents" are comprised Consuls, Vice-Consuls, and all other Commissioned Consular Officers.

ARTICLE VI.

No Emigrant shall be embarked unless the Agent described in the preceding Article shall have been enabled to satisfy himself either that the Emigrant is not a British subject or, if a British subject, that his engagement is voluntary, that he has a perfect knowledge of the nature of his contract, of the place of his destination, of the probable length of his voyage, and of the different advantages connected with his engagement.

ARTICLE VII.

The contracts of service, with the exception provided for by Section 4 of Article IX, and by Section 2 of Article X, shall be made in India, and shall either bind the Emigrant to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony.

ARTICLE VIII.

The contracts shall, moreover, make stipulation for:—

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations, as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government Officer, his illness shall have arisen from his own misconduct.

In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX, and XXI of the present Convention.

ARTICLE IX.

1. The duration of the Immigrant's engagement shall not be more than five years. In case, however, he shall be duly proved to have absented himself from work, he shall be bound to serve a number of days equal to the time of his absence.

2. At the expiration of that period, every Indian who shall have attained the age of ten years at the time of his departure from India, shall be entitled to a return-passage at the expense of the French Government.

3. If he can show that his conduct has been regular, and that he has the means of subsistence, he may be allowed to reside in the Colony without any engagement; but from that time he will lose his right to a free return-passage.

4. If he consents to contract a new engagement, he will be entitled to a bounty, and will retain his right to a return-passage at the expiration of this second engagement.

The right of the Immigrant to a return-passage extends to his wife, and to his children who quitted India under the age of ten years, as well as to those born in the Colonies.

ARTICLE. X.

The Immigrant shall not be bound to work more than six days in seven, nor more than nine hours and a half a day.

The conditions of task-work and every other kind of regulation for work, shall be freely arranged with the laborer. The obligation to provide, on holidays, for the care of animals and the necessities of daily life, shall not be considered as work.

ARTICLE XI.

In British Ports, the arrangements which precede the departure of the Emigrants shall be conformable to those prescribed by the regulations for the British Colonies.

In French Ports, the Emigration Agent or his deputies shall, on the departure of every Emigrant ship, deliver to the British Consular Agent a nominal list of the Emigrants who are subjects of Her Britannic Majesty, with a description of their persons, and shall also communicate to him the contracts of which he may require copies.

In such case, only one copy shall be given of all contracts of which the provisions are identical.

ARTICLE XII.

In the Ports of embarkation, the Emigrants who are subjects of Her Britannic Majesty shall be at liberty, conforming to the regulations of Police relative to such establishments, to leave the Depôts, or other place in which they may be lodged, in order to communicate with the British Agents, who on their part may at any reasonable hour visit the places in which the Emigrants, subjects of Her Britannic Majesty, are collected or lodged.

ARTICLE XIII.

Emigrants may leave India for the Colonies to the East of the Cape of Good Hope at all times of the year.

For other Colonies they may leave only from the 1st of August to the 15th of March. This arrangement applies only to sailing vessels; vessels using steam-power may leave at any time of the year.

Every Emigrant sailing from India for the Antilles, between the 1st of March and the 15th of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics

ARTICLE XIV.

Every Emigrant vessel must carry an European Surgeon and an Interpreter.

The Captains of Emigrant vessels shall be bound to take charge of any despatch which may be delivered to them by the British Agent at the Port of embarkation for the British Consular Agent at the Port of destination, and to deliver it to the Colonial Government immediately after his arrival.

ARTICLE XV.

In every vessel employed for the conveyance of Emigrants, subjects of Her Britannic Majesty, the Emigrants shall occupy, either between decks, or in cabins on the upper deck, firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal and at Chandernagore, and for every cubic space of sixty feet in other French Ports, and in the Presidencies of Bombay and Madras.

An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

A place shall be fitted up for a hospital in every Emigrant ship.

Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

ARTICLE XVI.

Each shipment of Emigrants shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as may be fixed for the British Colonies.

ARTICLE XVII.

The British Agents at the embarkation shall have, at all reasonable times, the right of access to every part of the ship which is appropriated to the use of Emigrants.

ARTICLE XVIII.

The Governors of the French establishments in India shall make such administrative regulations

as may be necessary to ensure the complete execution of the preceding stipulations.

ARTICLE XIX.

On the arrival of an Emigrant ship in any French Colony, the Government shall cause to be transmitted to the British Consular Agent any despatches which it may have received for him, together with—

1. A nominal list of all laborers disembarked who are subjects of Her Britannic Majesty.

2. A list of the deaths or births which may have taken place during the voyage.

The Colonial Government shall take the necessary measures to enable the British Consular Agent to communicate with the Emigrants before their distribution in the Colony.

A copy of the "List of Distribution" shall be delivered to the Consular Agent.

He shall be informed of all deaths and births which may occur during the period of engagement, as well as of all changes of employer, and of all departures on a return-passage.

Every fresh engagement, or act of renunciation of the right to a free return-passage, shall be communicated to the Consular Agent.

ARTICLE XX.

All Immigrants, being subjects of Her Britannic Majesty, shall, in the same manner as other subjects of the British Crown, and conformably to the ordinary rules of international law, enjoy, in the French Colonies, the right of claiming the assistance of the British Consular Agents; and no obstacle shall be opposed to the laborer's resorting to the Consular Agent and communicating with him; without prejudice, however, to the obligations arising out of his engagement.

ARTICLE XXI.

In the distribution of laborers no husband shall be separated from his wife, nor any father or mother from their children under fifteen years of age. No laborer shall be required to change his employer without his own consent, unless he be transferred to the Government, or to the person who has acquired the property on which he is employed.

Immigrants who may become permanently incapable of work, either by sickness or by any other cause beyond their own control, shall be sent back at the expense of the French Government, whatever time may still be wanting to entitle them to a free return-passage.

ARTICLE XXII.

All operations of immigration may be carried on in the French Colonies by French or British vessels without distinction.

British vessels which may engage in those operations shall be bound to conform to all the measures of Police, health, and equipment which may apply to French vessels.

ARTICLE XXIII.

The labor regulations of Martinique shall serve as the basis for all the regulations of the French Colonies into which Indian Emigrants, subjects of Her Britannic Majesty, may be introduced.

The French Government engages not to introduce into those regulations any modification, the result of which would be to place the said Indian subjects in an exceptional position, or to impose upon them conditions of labor more stringent than those prescribed by the said regulations.

ARTICLE XXIV.

The present Convention applies to emigration to the Colonies of Re-Union, Martinique, Guadeloupe and its dependencies, and Guiana.

It may hereafter be applied to immigration to other Colonies in which British Consular Agents shall be established.

ARTICLE XXV.

The provisions of the present Convention relative to the Indian subjects of Her Britannic Majesty shall apply to the Natives of every Indian State which is under the protection or political control of Her said Majesty, or of which the Government shall have acknowledged the supremacy of the British Crown.

ARTICLE XXVI.

The present Convention shall begin to take effect on the 1st of September 1861, and shall continue in full force for three years and a half. It shall remain in full force, if notice for its termination be not given in the course of the month of September of the third year, and then notice can be given only in the course of the month of September of each succeeding year.

In case of notice being given for its termination it shall cease eighteen months afterwards.

It is understood that the stipulations of the present Convention relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favor of the said Indians until they shall either have been sent back to their own country or have renounced their right to a return-passage.

And whereas a Convention was concluded and signed at Paris on the 25th day of July 1860 between Her said Majesty the Queen of Great Britain and Ireland and His said Majesty the Emperor of the French, consisting of the same Articles, but limited to the emigration to the French Colony of Re-Union from India of Native laborers to the number of not more than six thousand:

And whereas it is necessary, in order to give effect to the said Conventions, and for the due protection of Natives of India emigrating to French Colonies, that an Act of the Legislative Council of India should be passed; It is enacted as follows:—

Acts repealed.

I. Act XIV of 1839 and Section III Act XXIV of 1852 are repealed in so far as they render liable to penalties every person who shall make with any Native of India any contract to be performed in the French Colonies of Re-Union, Martinique, Guadeloupe and its dependencies, or Guiana, or in any other French Colony in which a British Consular Agent has been or shall hereafter be established, and to which this Act shall be extended by an order of the Governor-General of India in Council as hereinafter provided, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, or from any French Port in India, to any of the said Colonies.

Nomination of Agents for Calcutta, Madras, and Bombay.

II. The French Government may nominate a person to be Emigration Agent under this Act for each of the Ports of Calcutta, Madras, and Bombay,

Provided that such person, before entering on the duties of his office under this Act, shall have been approved by Her Majesty.

Proviso.

III. The Emigration Agents so nominated and approved as aforesaid shall be authorized, under the conditions prescribed in this Act, to recruit and engage Native laborers for all or any of the French Colonies aforesaid.

Powers of Agents.

IV. The said Emigration Agents shall act in conformity with the regulations now or hereafter existing for the recruitment of Native laborers for British Colonies, and shall, with regard to the operations of recruitment which are entrusted to them, enjoy for themselves and the persons whom they may employ in the management of the said operations, all the facilities and advantages afforded to the Emigration Agents for British Colonies.

Operations of recruitment.

V. The Protector of Emigrants at each of the three British Ports aforesaid, shall act for the British Government as Protector of laborers emigrating under the provisions of this Act. In French Ports in India, the duty confided to the British Consular Agents by Article V of the said Convention shall be performed under such instructions as may be given by the Governor-General in Council in that behalf.

Protector of Emigrants.

VI. All contracts of service made with laborers emigrating under this Act, except the contracts mentioned in Section 4 of Article IX and Section 2 of Article X of the above recited Convention, shall be made in India, and shall bind the Emigrant either to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony to which he emigrates.

Contracts of service, with certain exceptions, to be made in India. Effect of contract.

VII. The contracts of service shall be in accordance with the terms of the said Convention, and shall make provision for—

Matters to be provided for in contract.

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where in the opinion of the proper Government Officer, his illness shall have arisen from his own misconduct.

5. In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX, and XXI of the Convention hereinbefore recited.

VIII. It shall not be lawful to convey any Emigrant, being a native of India, who may embark for the purpose of laboring for hire in any one of the said Colonies from any of the three British Ports aforesaid in any ship or vessel, unless a license be obtained for carrying Emigrants in any such ship or vessel from the Government of the Presidency in which the Port is situated. A fee, not exceeding one Rupee per Emigrant, as may be regulated from time to time by the local Government, shall be demandable in respect of every such license, which fee shall be carried to the credit of the said Government, and the granting or withholding any such license shall be entirely discretionary with the Government; and in consideration of such license the Master of every ship conveying or destined to convey Emigrants from India, shall execute a Bond binding himself and his owners in a penal sum of ten thousand Rupees to conform to the several conditions herein provided, and the said Bond shall be executed in duplicate, that it may be put in suit either at the place of execution or in the Colony to which the Emigrants are to be conveyed, and one copy shall be forwarded to the British Consular Agent at such Colony, to be dealt with as the case may require. And every ship or vessel in which any such Emigrant shall be embarked without a license being obtained as aforesaid, shall be liable to be forfeited, and the Master thereof shall be liable, as for a misdemeanor, to a fine of one hundred Rupees for every such Emigrant so illegally embarked.

Emigrant ships to be licensed.

Fee for license.

Master of ship to give Bond.

Penalty if ship be not licensed.

IX. It shall not be lawful for the Master of any vessel licensed as above mentioned to receive on board any Emigrant laborer, as above provided, unless such laborer shall have in his possession and show a certificate or pass, to be given to him by the Emigration Agent of the Port under this Act, countersigned by the Protector of Emigrants, stating his name and the name of his father, and his age, and certifying that, having appeared before such Agent, he has declared his willingness to proceed to work for hire in the Colony to which such vessel is bound, and has been engaged by him as an Emigrant to such Colony on the part of the Government thereof.

Master of vessel not to receive on board any Emigrant without a certificate.

Certificate what to state, &c.

X. The Protector of Emigrants shall ascertain, by personal communication with every Emigrant previously to his or her embarkation from the Port or place for which such Protector shall have been appointed, that such Emigrant has not been induced to emigrate by any fraud or by any false or unreasonable expectation, and is aware of the distance of the Colony to which he or she is about to emigrate from the place where he or she is about to embark, and that the real advantages likely to be derived from a removal to such Colony have been explained to such Emigrant, and that such Emigrant has been duly cautioned against unreasonable and unwarrantable expectations; and that every such Emigrant is in good health and not incapacitated from labor by old age, bodily infirmity, or disease; provided that every such Protector shall make the enquiries specified in such Section in an open Court or public Office to which all persons shall have admission.

Protector to hold personal conference with every Emigrant before embarkation.

Enquiries to be made in public.

XI. Before any ship or vessel so licensed to carry Emigrant laborers as above provided, shall be cleared out from any of the aforesaid Ports for any of the Colonies aforesaid, it shall be necessary

Before Port-clearance, Master of ship to obtain certificate from Emigration Agent stating—

for the Master of such ship or vessel, provided any Emigrant of the description aforesaid shall embark therein, to obtain from the Protector of Emigrants at such Port as aforesaid, a certificate, under the hand of such Protector, to the effect following, that is to say—

That the foregoing Section has been complied with.

First.—That such Protector has by personal communication done what is required on the part of such Protector by the last preceding Section of this Act.

That the directions in this Act as to health &c. have been complied with.

Second.—That all the directions contained in this Act for ensuring the health and safety of passengers have been duly complied with.

That the rules issued by the Governor-General in Council as to Medical attendance &c. have been complied with.

Third.—That such rules have been complied with as the Governor-General in Council shall from time to time frame touching the Medical attendance and Medical stores and the proper clothing to be provided, the species of provisions suited to Native habits, the number of women that should accompany the Emigrants, or other matters.

Probable lengths of voyage.

XII. The probable lengths of the voyages to the several French Colonies from the Ports aforesaid shall be deemed for the purposes of this Act to be as follows:—

From the Port of Calcutta to Re-Union—

Between the months of April and October inclusive, ten weeks.

Between the months of November and March inclusive, eight weeks.

From the Port of Madras—

Between the months of April and October inclusive, seven weeks.

Between the months of November and March inclusive, five weeks.

From the Port of Bombay—

Between the months of April and September inclusive, five weeks; and between the months of October and March inclusive, six weeks.

From the Port of Calcutta to Martinique, Guadeloupe and its dependencies, twenty weeks.

From the Port of Madras, nineteen weeks.

From the Port of Bombay, nineteen weeks.

From the Port of Calcutta to Guiana, twenty-six weeks.

From the Port of Madras, nineteen weeks.

From the Port of Bombay, nineteen weeks.

Provided that the Governor-General of India Council may, by order to be published in the Calcutta Gazette, extend this Act to any other French Colony not expressly named herein at which a British Consular Agent is established and to which the application of the above recited Convention shall be extended, and in such order may declare the probable length of the voyage to such Colony. Such declaration shall have the same force and effect as if it formed part of this Section.

Time of sailing.

XIII. *Clause* 1.—Emigrants may leave India for the French Colonies to the East of the Cape of Good Hope at all times of the year.

Clause 2.—For the other French Colonies, they may leave only from the 1st of August to the 15th of March. This arrangement applies only to sailing vessels; vessels using steam power may leave at any time of the year.

Clause 3.—Every Emigrant sailing from India for any French Colony Westward of the Cape of Good Hope between the 1st of March and the 15th of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

Emigrant vessel to carry an European Surgeon and an Interpreter. Captain to take charge of Despatches from the Protector to the British Consular Agent.

XIV. Every Emigrant vessel must carry an European Surgeon and an Interpreter. The Master of every Emigrant vessel shall be bound to take charge of any Despatch which may be delivered to him by the Protector of Emigrants at the Port of embarkation, for the British Consular Agent at the Port of destination, and to deliver it to the Colonial Government immediately after his arrival.

Space to be set apart for Emigrants on boardship.

XV. *Clause* 1.—In every vessel employed for the conveyance of Emigrants, the Emigrants shall occupy, either between decks, or in cabins on the upper deck firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of five feet and a half.

Clause 2.—No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal, and for every cubic space of sixty feet in the Presidencies of Bombay and Madras.

Clause 3.—An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

Clause 4.—A place shall be fitted up for a hospital in every Emigrant ship.

Clause 5.—Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

Amount or proportion of provisions to be carried by Emigrant vessel over and above the victualling of the crew.

XVI. There shall be actually laden on board of every ship or vessel conveying Emigrants into any of the Colonies aforesaid at the time of departure of such ship or vessel from the Port at which such laborers shall be embarked, good and wholesome provisions for the use and consumption of the said passengers, over and above the victualling of the crew, to the amount or in the proportion following: that is to say—a supply of water to the amount of five gallons for every week of the computed voyage for every passenger on board such ship or vessel, such water being carried in tanks or sweet casks; and a supply of rice, bread, biscuit, flour, oatmeal, or bread stuffs to the amount of seven pounds weight to every week of the computed voyage for every such passenger. Provided always that, when any such ship or vessel shall be destined to call at a Port or place in the course of her voyage for the purpose of filling up her water-casks, a supply of water at the rate before mentioned for every week of an average voyage to such Port or place of calling shall be deemed to be a compliance with this Regulation; and provided that the preceding Regulation regarding food shall be deemed to have been complied with in any case when it shall be made to appear that, by the special authority of the Governor-General of India in Council, any other articles of food were substituted

Proviso.

for the articles above enumerated, as being in his judgment equivalent thereto. Provided also that when any such ship or vessel is fitted with Normandy's Apparatus for distilling sea-water, a reduction shall be allowed of one-third in the quantity of water required to be provided as aforesaid.

Before Port-clearance Master of vessel to obtain a Survey Certificate.

XVII. Before any such ship or vessel shall be cleared out on any such voyage, the Protector of Emigrants at the Port or place from which such ship or vessel shall be cleared out, shall survey or cause to be surveyed by some competent person, the provisions and water hereinbefore required to be on board for the consumption of passengers, and shall ascertain that the same are in good and sweet condition, and also that, over and above the same, there is on board an ample supply of water and stores, for the victualling of the crew of the ship or vessel, and shall also ascertain that such ship or vessel is generally reputed sea-worthy, and that the directions hereinbefore contained for ensuring the health and safety of the passengers have been complied with, and shall grant a certificate thereof, under his hand, to the Master of such ship or vessel.

Up to what time Master of vessel to furnish Emigrants with provisions.

XVIII. The Master of every ship or vessel conveying Emigrants to any of the said Colonies shall be bound to provide for and furnish to every such Emigrant, and his wife and children, a sufficient quantity of good and wholesome provisions for his, her, and their daily maintenance during such voyage, and during the space of forty-eight hours next after the arrival of such ship or vessel at the place of destination.

Emigrant vessel to carry copies and translations of these Regulations.

XIX. Two copies of Sections X to XX inclusive of this Act, and two copies of a translation thereof in such Native language as the local Government may direct, authenticated by the signature of the Protector of Emigrants at the Port or place at which such Emigrants shall embark, shall be delivered to the Master by such Protector at the time of clearance, and shall be kept on board of every ship or vessel carrying such Emigrants as aforesaid, during the whole voyage, and one of such copies or translations shall, upon request made at any reasonable time to the Master of the ship or vessel, be produced to any passenger for his perusal.

Master to deliver list to Emigration Agent.

XX. The Master of every ship or vessel carrying Emigrants from India to any of the Colonies aforesaid shall, before clearing out such ship or vessel, deliver to the Protector of Emigrants at the Port or place from which such vessel is cleared out, a list in writing, together with a duplicate of the same, specifying, as accurately as may be, the names, ages, and occupations of all and every the Emigrants on board such ship or vessel, and such Protector shall thereupon deliver to the said Master the counterpart of such list signed by such Protector; and the said Master shall, on the arrival of such ship or vessel at the place of destination, and previous to the disembarkation of any such Emigrants, give notice of the arrival of such ship or vessel, and deliver the said counterpart of such list to the British Consular Agent at the Colony at which the said ship or vessel may have arrived.

Penalty for non-compliance with particulars required before clearance.

XXI. If the Master of any ship or vessel shall, at any of the Ports aforesaid, take on board such ship or vessel any Emigrant laborer of the description aforesaid, and shall clear such ship or vessel for any of the said Colonies without having fully complied with every particular herein required previously to clearance, he shall be liable, on conviction before any Magistrate or Justice of the Peace, to a penalty not exceeding two hundred Rupees for every Emigrant laborer so taken on board his ship or vessel.

Penalty for taking on board, after clearance, Emigrants not entered in list.

XXII. If the Master of any ship or vessel shall, after having cleared such ship or vessel at any such Port as aforesaid for any of the said Colonies, take on board any such Emigrant laborer as aforesaid without having entered such Emigrant laborer in such list as aforesaid, or without having obtained such duplicate as aforesaid containing the entry of such Emigrant prior to clearance, he shall be liable, on conviction before any Magistrate or Justice of the Peace, to a penalty not exceeding five hundred Rupees for every Emigrant so taken on board his ship or vessel.

Penalty for fraudulent acts whereby certificate becomes inapplicable to the altered state of the vessel.

XXIII. If any Master of any ship or vessel cleared for any of the said Colonies as aforesaid shall, after having obtained such certificate as aforesaid, fraudulently do or suffer to be done any act or thing whereby such certificate shall become inapplicable to the altered state of the ship or vessel, its passengers, or other matters to which such certificate relates, such Master shall be liable on conviction to a penalty not exceeding five thousand Rupees, besides incurring a forfeiture of any Bond executed in consideration of any license obtained for the vessel as originally described.

Custom House Officers and Pilots to exercise, for the purposes of this Act, certain powers vested in the former for the prevention of smuggling.

XXIV. All the powers vested by law in the Officers of Customs in regard to the searching and detention of ships or vessels or otherwise for the prevention of smuggling on board thereof, may be exercised by such Officers for the prevention of illegal embarkation of such Emigrants as aforesaid on board ships or vessels bound for any of the said Colonies and of other offences against this Act; and all Pilots in the service of the Government of India shall be invested with the same powers and be charged with the same duties as Preventive Officers of Customs in this behalf.

Custom House Officers and Pilots at Calcutta to countersign papers.

XXV. Whenever a vessel shall clear from Calcutta for any of the said Colonies with Emigrant laborers duly embarked thereon, the Customs Officer on board such vessel shall countersign the pass or certificate brought on board such vessel by every such Emigrant laborer and shall keep a register of every such Emigrant laborer as may come on board. And such Customs Officer shall remain on board such vessel until she shall arrive in Saugor roads, and shall not come away until muster of the crew and passengers and Emigrant laborers has been made in his presence and in that of the Pilot in charge

To muster crew and Passengers and Emigrants.

of the vessel; and after the Customs Officer has taken muster and quitted the vessel, the Pilot shall continue to exercise the duties indicated in the last preceding Section of this Act; and it shall be lawful for him, if he shall deem it necessary, to require the Master or Commander to take a general muster of the crew and passengers and Emigrant laborers on board, and to sign a muster roll so taken. And every such Custom House Officer and Pilot shall make a complete report of the Emigrant laborers on board of any ship at the time of his quitting the same; and such report shall contain a declaration that to the best of the declarant's belief no additional Emigrant laborers have been received on board since obtaining the certificate, and that nothing else has been done or omitted to be done in the ship or vessel contrary to the provisions of this Act; and every such report or muster (if any) shall be transmitted without delay to the Protector of Emigrants at the Port. And any Custom House Officer or Pilot who shall wilfully make a false, erroneous, or incomplete report of the Emigrant laborers on board of any ship, or who shall connive at the unauthorized embarkation of any such Emigrant laborers, shall be liable, besides dismissal, to a fine of five hundred Rupees, commutable if not paid to imprisonment in the Civil Jail for six months, and the penalty shall be adjudged in like manner as similar penalties are adjudged for offences committed in respect to the Customs Revenue.

Report of Emigrants on board.

Penalty.

XXVI. If any person shall forge, or shall use knowing it to be forged, any document required by this Act, such person shall be liable to be imprisoned for any period not exceeding seven years.

Punishment for forgery of document required by this Act.

XXVII. All the several penalties to which the Masters of ships or vessels are liable by this Act shall be enforced by information laid before any Magistrate or Justice of the Peace at the instance of the Protector of Emigrants or of any Officer appointed for the purpose by the Government of the Presidency or place, or may be enforced by putting in suit the Bond given by the Master, if such Bond has been given in consideration of the license granted to the ship.

Penalties how to be enforced.

XXVIII. All fines and penalties imposed by a Magistrate or Justice of the Peace under the authority of this Act, if no other means for enforcing the payment of such fines and penalties are provided by this Act, may in case of non-payment thereof be levied by distress and sale of the goods and chattels of the offender by warrant of the Magistrate or Justice. When a warrant of distress is issued, the Magistrate or Justice may order the offender to be detained and kept in safe custody until return can be conveniently made to such warrant, unless the offender enter into a recognizance, with or without sureties, conditioned for his appearance before him on the day appointed for such return, such day not being more than eight days from the time of taking such recognizance; but if before issuing such warrant of distress, it shall appear to the Magistrate or Justice, by the admission of the offender or otherwise, that no sufficient distress can be had within the jurisdiction of such Magistrate or Justice whereon to levy such fine or penalty, he may, if he think fit, refrain from issuing such warrant of distress; and in such case, or if such warrant shall have been issued and upon the return thereof such insufficiency aforesaid shall be made to appear to the Magistrate or Justice, he shall, by warrant, commit the offender to jail, there to be imprisoned, according to the discretion of the Magistrate or Justice, for any term not exceeding two months where the amount of the fine shall not exceed fifty Rupees, and for any term not exceeding four months where the amount shall not exceed one hundred Rupees, and for any term not exceeding six months in any other case; the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Levy of fines.

XXIX. Each shipment of Emigrants under this Act shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as has been or may be fixed for the British Colonies.

Numerical proportion of women to men by each shipment.

XXX. The Protector of Emigrants shall have at all reasonable times the right of access to every part of every ship which is appropriated to the use of Emigrants under this Act.

Protector to have right of access to every part of the ship.

XXXI. This Act shall take effect as to the Emigration of Native laborers from India to the number of not more than six thousand to the Island of Re-union, from the time of the passing thereof, and shall take effect generally as to Emigration to the said Island and to Martinique Guadeloupe and its dependencies, and Guiana, from the time when the Convention herein recited and set forth shall have been concluded and signed and shall take effect, and as to emigration to any other French Colony, from such date as the Governor-General in Council in extending this Act to such Colony shall determine. From the time this Act shall so take effect, it shall continue in force so long as the said Convention shall continue in force and no longer. Provided that Act XIX of 1856 (to enable the Governor General of India in Council to suspend the operation of certain Acts relating to the Emigration of Native laborers) shall have full force and effect in respect to the Emigration of Native laborers to any or all of the French Colonies under this Act.

Act when to take effect.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information :—

ACT No. XLVII OF 1860.

An Act for giving to the Universities of Calcutta, Madras, and Bombay the power of conferring Degrees in addition to those mentioned in Acts II, XXII, and XXVII of 1857.

WHEREAS it is expedient to give to the Universities of Calcutta, Madras, and Bombay established under Acts II, XXII, and XXVII of 1857, the power of

Preamble.

conferring Degrees other than the Degrees in that Act expressly provided for; It is enacted as follows :—

Power of Universities to confer Degrees.

I. It shall be competent to the Chancellor, Vice Chancellor, and Fellows of the Universities of Calcutta, Madras, or Bombay respectively to confer such Degrees, and to grant such Diplomas or Licenses in respect of Degrees, as the said Chancellor, Vice Chancellor, and Fellows of any such University shall have appointed or shall appoint by any Bye-laws or Regulations made and passed or to be made or passed by them in the manner provided in the said Acts and submitted to and approved by the Governor-General in Council as far as regards the University of Calcutta, or by the Governor in Council of Madras or Bombay as regards the Universities of Madras and Bombay respectively.

Construction.

II. All the provisions contained in the said Acts II, XXII, and XXVII of 1857 with respect to the Degrees therein mentioned and to the examinations for those Degrees shall apply to any Degrees which may be conferred under this Act and to the examinations for such Degrees.

M. Wylie,
Clerk of the Council.

The 6th October 1860.

The following Bill was read a second time in the Legislative Council on the 6th October 1860, and was referred to a Select Committee who are to report thereon after the 10th of January next :—

A Bill for the Regulation of Police within any parts of the British Territories in India to which it may please the Governor-General in Council to extend its provisions.

Preamble.

Whereas it is expedient to make the Police Force an efficient instrument at the disposal of the Magistrate for the prevention and detection of crime, and to reorganize the Police Force; It is enacted as follows :—

Interpretation.

I. The following words and expressions in this Act shall have the meaning hereby assigned to them, unless there be something in the subject or context repugnant to such construction, (that is to say)—

"District Officer."

The Words "District Officer" shall mean the Chief Magisterial Officer in charge of a District and exercising the full powers of a Magistrate under the Regulations, or by whatever designation the Officer in executive administration of a District is styled.

"Magistrate."

The words "Magisterial Officer" shall include all persons, within the Police District, exercising all or any of the powers of a Magistrate.

"Subordinate."

The word "Subordinate" as applied to Police Functionaries, shall mean District Superintendents and their Assistants.

"Police."

The word "Police" shall include General and Village Police, and all other persons, by whatever name known, who exercise any Police functions.

"General Police District."

The expression "General Police District" shall embrace any Province, District, Tract or Territory to which the operation of this Act shall be extended.

"Property."

The word "property" shall include any chattel, money, or valuable security.

Number.

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

"Gender."

Words importing the masculine gender shall include females.

"Person."

The word "person" shall include a Company or Corporation.

"Month."

The word "month" shall mean calendar month.

"Cattle."

The word "cattle" shall, besides horned cattle, include Elephants, Camels, Horses, Asses, Mules, Sheep, Goats, and Swine.

Superintendence vested in Governor in Council.

II. The Superintendence of the Police throughout the General Police District shall vest in and be exercised by the Local Government, under the control of the Governor-General in Council; and, except as authorized by the Local Government, under the provisions of this Act, no person, Officer, or Court shall be empowered to appoint, supersede, or control any Police functionary; any Regulation, Act, or usage to the contrary notwithstanding.

Inspector-General of Police, &c.

III. The administration of the Police throughout the General Police District shall be vested in an Officer to be styled the Inspector-General of Police, and in such Subordinates, subject to the general control and direction of the District Officer, as to the Local Government shall seem fit, who shall from time to time be appointed by the said Local Government and may be removed by the same authority; and who shall receive such salary as the Governor-General of India in Council shall allow.

Powers of Police, &c.

IV. All powers not inconsistent with the provisions of this Act, which up to the passing of this Act belonged by law to the existing Police Authorities, shall be vested in the Police Authorities appointed under this Act. Provided always that no Police Functionary so appointed shall possess or exercise any Judicial or Revenue authority; and the duties and responsibilities of Land-holders and others as defined by law shall apply to the Police appointed under this Act.

Inspector-General to be appointed a Magistrate.

V. The Inspector-General of Police shall be appointed a Justice of the Peace. He shall also have the full powers of a Magistrate throughout the General Police District; but shall exercise those powers subject to such orders as may from time to time be issued by the Local Government. The Local Government may vest any District Superintendent

To act as such under the orders of Government.

of Police with all the powers of a Magistrate within such limits as it may deem proper; but such Superintendent shall exercise the powers with which he shall be so invested only so far as may be necessary for the preservation of the peace, the prevention of crime, and the detection, apprehension and detention of offenders, in order to their being brought before a Magistrate, and as far as may be necessary for the performance of the duties assigned to him by this Act.

District Superintendent may be appointed a Magistrate.

In what cases he may act in that capacity.

VI. The entire Police establishment under each Local Government shall, for the purpose of this Act, be deemed to be one Police Force, and shall be formally enrolled; and shall consist of such number of Officers and men, and shall be otherwise constituted in such manner, as shall be from time to time ordered by the Local Government, subject to the sanction of the Governor-General of India in Council.

Constitution of the Force.

VII. The Inspector-General of Police may, from time to time, subject to the approval of the Local Government, frame such orders and regulations as he shall deem expedient, relative to the general organization and distribution of the Force, the places of residence, the pay and rank, the classification, distribution and particular service of the members thereof; their inspection, the description of arms, accoutrements and other necessaries to be furnished to them; the collecting and communicating intelligence and information; and all such other orders and regulations relative to the said Police Force as the said Inspector-General shall, from time to time, deem expedient for preventing abuse or neglect, and for rendering such Force efficient in the discharge of all its duties.

Inspector-General to control Force and make rules.

VIII. The appointment of all Police Officers shall, under such rules as the Local Government shall, from time to time sanction, rest with the Inspector-General of Police and the District Superintendents, who may, under such rules as aforesaid, at any time dismiss, suspend, reduce or fine to any amount not exceeding one month's pay, any Police Officer whom they shall think remiss or negligent in the discharge of his duty or otherwise unfit for the same.

Inspector General to appoint and dismiss.

IX. Every person so appointed shall receive on his enrolment a certificate in the form annexed to this Act under the seal of the Inspector-General, or such other Officer as the Inspector-General shall appoint, by virtue of which the person holding such certificate shall be vested with the powers, functions, and privileges of a Police Officer. Such certificate shall cease to have effect whenever the person named in it is suspended or dismissed, or otherwise removed from employment in the Police Force, and shall thereupon be immediately surrendered to his superior Officer or other person empowered to receive it.

Police Officers to receive certificates of Office.

X. There shall be deducted from the pay of every Police Officer, of a Class not entitled to the benefit of the Uncovenanted Service Pension Rules, a sum, after such rate as the Local Government shall direct, not being a greater rate than one Anna in the Rupee, which sum so deducted, and also the monies accruing from the stoppages from the pay of Police Officers during absence from sickness or other causes, from fines imposed on Police Officers for misconduct, and from fines imposed by Magistrates and others upon drunken persons, or for assaults upon Police Officers, and all monies arising from the sale of worn or cast-off clothing or other articles supplied for the use of the Police, or from any other miscellaneous sources which shall be permitted by the Local Government shall from time to time be invested in such manner and in such securities as the Local Government may direct, and the interest and dividends thereof, or so much of the same as shall not be required for the purposes herein mentiond, shall be likewise invested as aforesaid, and accumulate, so as to form a Fund to be called "The Police Superannuation Fund;" and shall be applied from time to time to the payment of superannuation or retiring allowances, or gratuities, under such rules as may be passed by the said Local Government: provided always that any Police Officer may be dismissed or removed without superannuation allowance; and that no Police Officer shall be entitled as of right to any allowance from this Fund; or shall retain any right to a refund of any deduction made from his pay while he may have been a Police Officer.

Police Superannuation Fund.

Proviso.

XI. It shall be lawful for the Inspector-General of Police, or any District Superintendent, if they shall think fit, and subject to the general direction of the District Officer, on the application of any person showing the necessity thereof, to depute any additional number of Police Officers, to keep the peace at any place within the General Police District, at the charge of the person making the application, to be exclusively under the orders of the District Superintendent, and for such time as they shall think fit: provided always that it shall be lawful for the person on whose application such deputation shall have been made, on giving one month's notice in writing to the Inspector-General or District Superintendent, to require that the Officer so deputed shall be discontinued; and such person shall be relieved from the charge of such additional Force from the expiration of such notice.

Additional Police Officers employed at the cost of individuals.

XII. Whenever any Railway, Canal, or other public work, or any manufactory or commercial concern, shall be carried on, or be in operation in any part of the country, and it shall appear to the Inspector-General that the appointment of an additional Police Force in such neighbourhood is rendered necessary by the behaviour, or reasonable apprehension of the behaviour of the persons employed upon such work it shall be lawful for the Inspector-General, with the consent of the Local Government, to direct the employment of such additional Force; and to maintain the same so long as such necessity shall continue; and to make orders from time to time upon the Treasurer or other Officer having the control or custody of the Funds of any Company or person carrying on such works, for the payment of the extra Force so rendered necessary as aforesaid.

Appointment of additional Force in the neighbourhood of Railway and other works.

Quartering of additional Police in disturbed or dangerous Districts.

XIII. It shall be lawful for the Inpector-General of Police, under the sanction of the Local Government, which shall be notified by proclamation in the Government Gazette, to depute any part of the Police Force, in excess of the fixed complement, to be quartered in any part of the General Police District which shall be found to be in a disturbed or dangerous state, or in any part of the General Police District in which, from the misconduct of the inhabitants, he may deem it expedient to strengthen the number of Police; and the inhabitants of the offending tract or part shall be charged with the cost of such body of men so deputed; and the District Officer shall assess the proportion in which such sum is to be paid by the inhabitants according to his judgment of their respective means.

Payment of money for support of additional Police Force.

XIV. All monies paid or recovered in respect of any additional Force deputed as is mentioned in the three last preceding Sections, shall be paid into a Fund to be called "The General Police Fund"; and shall be applied to the maintenance of the Police Force, under such orders as the Local Government may pass. All sums of money payable under those Sections shall be recoverable by distress and sale of the goods of the defaulter, under the warrant of a Magisterial Officer, or by suit in any competent Court.

Special Police Officers.

XV. When it shall appear that any tumult, riot or outrage has taken place, or may be reasonably apprehended in any place, and that the ordinary Officers appointed for preserving the peace are not sufficient for its preservation and for the protection of the inhabitants and the security of property in such place, it shall be lawful for any Police Officer not below the rank of Inspector to apply to the nearest Magisterial Officer to appoint so many of the Public or Village Servants, or residents of the neighbourhood, as such Police Officer may require, to act as special Police Officers for such time and in such manner as he shall deem necessary; and it shall be the duty of such Magisterial Officer at once to comply with such applications.

Powers of special Police Officers.

XVI. Every special Police Officer so appointed shall have the same powers, privileges, and protection, and be liable to all such duties and penalties, and be subordinate to the same authorities as the ordinary Officers of Police.

Refusal to serve.

XVII. If any person being appointed a special Police Officer as aforesaid shall, without sufficient excuse, neglect or refuse to serve as such, or to obey such lawful order or direction as may be given him for the performance of his duties, he shall be liable upon conviction before a Magisterial Officer to a fine not exceeding fifty Rupees for every such neglect, refusal or disobedience.

Police Officers not to resign without leave or two months' notice.

XVIII. No Police Officer shall be at liberty to resign his office, or withdraw himself from the duties thereof, unless expressly allowed to do so in writing by the District Superintendent; or unless he shall have given to his superior Officer two months' notice in writing of his intention to do so; nor shall any such Police Officer engage in any employment or office whatever, other than his duties under this Act, unless expressly permitted to do so in writing under the seal of the Inspector-General.

Unlawful assumption of Police functions, personation of Police, &c

XIX. From and after the passing of this Act, every person not being, or having ceased to be, a duly enrolled Police Officer, who shall unlawfully assume any function or power belonging to the Police; and who shall not forthwith deliver up his Certificate, and all the clothing, accoutrements, and appointments, and other necessaries which may have been supplied to him for the execution of his duty; or who shall have in his possession any distinctive article of the dress or appointment directed to be worn exclusively by the Police Force, without being able to account satisfactorily for his possession thereof; or who shall put on the dress of any Police Officer or any dress designed to represent it or to be taken for it; or who shall otherwise personate the character or act the part of any Police Officer for any purpose whatever; shall, in addition to any other punishment to which he may be liable for any offence committed under the assumed character, be liable, on conviction before a Magisterial Officer, to a penalty not exceeding two hundred Rupees, or to imprisonment, with or without hard labor, for a period not exceeding six months, or both.

Duties of Police Officers.

XX. Every Police Officer shall, for all purposes in this Act contained, be considered to be always on duty, and shall have the powers of a Police Officer in every part of the General Police District. It shall be his duty to use his best endeavours and ability to prevent all crimes, offences, and public nuisances; to preserve the peace; to apprehend disorderly and suspicious characters; to detect and bring offenders to justice; to collect and communicate intelligence affecting the public peace; and promptly to obey and execute all orders and warrants lawfully issued to him by any competent authority.

Police Officer may arrest without warrant.

XXI. It shall be the duty of every Police Officer, and he is hereby authorized to arrest without warrant—

Person charged with or suspected of grave crimes.

1. Any person who is charged on credible information, or whom he has reasonable ground to suspect, of having been concerned in any grave or forcible crime or outrage.

Persons charged with aggravated assault recently committed.

2. Any person who is charged with committing an aggravated assault, in every case in which he shall have good reason to believe that such assault has been committed, although not in his view, and that by reason of the recent commission of the offence a warrant could not have been issued.

Persons committing a breach of the peace.

3. Any person committing, or attempting to commit, any breach of the peace, in his view, and who refuses to desist on being required thereto.

Persons found injuring public buildings, &c.

4. Any person found injuring the public buildings, roads, tanks, and water channels, or committing any offence punishable by Law:

Proviso.

provided always that, where such offence is of a slight and petty nature, it shall not be necessary for the Police Officer to arrest, if, from

of Police with all the powers of a Magistrate within such limits as it may deem proper; but such Superintendent shall exercise the powers with which he shall be so invested only so far as may be necessary for the preservation of the peace, the prevention of crime, and the detection, apprehension and detention of offenders, in order to their being brought before a Magistrate, and as far as may be necessary for the performance of the duties assigned to him by this Act.

District Superintendent may be appointed a Magistrate.

In what cases he may act in that capacity.

VI. The entire Police establishment under each Local Government shall, for the purpose of this Act, be deemed to be one Police Force, and shall be formally enrolled; and shall consist of such number of Officers and men, and shall be otherwise constituted in such manner, as shall be from time to time ordered by the Local Government, subject to the sanction of the Governor-General of India in Council.

Constitution of the Force.

VII. The Inspector-General of Police may, from time to time, subject to the approval of the Local Government, frame such orders and regulations as he shall deem expedient, relative to the general organization and distribution of the Force, the places of residence, the pay and rank, the classification, distribution and particular service of the members thereof; their inspection, the description of arms, accoutrements and other necessaries to be furnished to them; the collecting and communicating intelligence and information; and all such other orders and regulations relative to the said Police Force as the said Inspector-General shall, from time to time, deem expedient for preventing abuse or neglect, and for rendering such Force efficient in the discharge of all its duties.

Inspector-General to control Force and make rules.

VIII. The appointment of all Police Officers shall, under such rules as the Local Government shall, from time to time sanction, rest with the Inspector-General of Police and the District Superintendents, who may, under such rules as aforesaid, at any time dismiss, suspend, reduce or fine to any amount not exceeding one month's pay, any Police Officer whom they shall think remiss or negligent in the discharge of his duty or otherwise unfit for the same.

Inspector General to appoint and dismiss.

IX. Every person so appointed shall receive on his enrolment a certificate in the form annexed to this Act under the seal of the Inspector-General, or such other Officer as the Inspector-General shall appoint, by virtue of which the person holding such certificate shall be vested with the powers, functions, and privileges of a Police Officer. Such certificate shall cease to have effect whenever the person named in it is suspended or dismissed, or otherwise removed from employment in the Police Force, and shall thereupon be immediately surrendered to his superior Officer or other person empowered to receive it.

Police Officers to receive certificates of Office.

X. There shall be deducted from the pay of every Police Officer, of a Class not entitled to the benefit of the Uncovenanted Service Pension Rules, a sum, after such rate as the Local Government shall direct, not being a greater rate than one Anna in the Rupee, which sum so deducted, and also the monies accruing from the stoppages from the pay of Police Officers during absence from sickness or other causes, from fines imposed on Police Officers for misconduct, and from fines imposed by Magistrates and others upon drunken persons, or for assaults upon Police Officers, and all monies arising from the sale of worn or cast-off clothing or other articles supplied for the use of the Police, or from any other miscellaneous sources which shall be permitted by the Local Government shall from time to time be invested in such manner and in such securities as the Local Government may direct, and the interest and dividends thereof, or so much of the same as shall not be required for the purposes herein mentiond, shall be likewise invested as aforesaid, and accumulate, so as to form a Fund to be called "The Police Superannuation Fund;" and shall be applied from time to time to the payment of superannuation or retiring allowances, or gratuities, under such rules as may be passed by the said Local Government: provided always that any Police Officer may be dismissed or removed without superannuation allowance; and that no Police Officer shall be entitled as of right to any allowance from this Fund; or shall retain any right to a refund of any deduction made from his pay while he may have been a Police Officer.

Police Superannuation Fund.

Proviso.

XI. It shall be lawful for the Inspector-General of Police, or any District Superintendent, if they shall think fit, and subject to the general direction of the District Officer, on the application of any person showing the necessity thereof, to depute any additional number of Police Officers, to keep the peace at any place within the General Police District, at the charge of the person making the application, to be exclusively under the orders of the District Superintendent, and for such time as they shall think fit: provided always that it shall be lawful for the person on whose application such deputation shall have been made, on giving one month's notice in writing to the Inspector-General or District Superintendent, to require that the Officer so deputed shall be discontinued; and such person shall be relieved from the charge of such additional Force from the expiration of such notice.

Additional Police Officers employed at the cost of individuals.

XII. Whenever any Railway, Canal, or other public work, or any manufactory or commercial concern, shall be carried on, or be in operation in any part of the country, and it shall appear to the Inspector-General that the appointment of an additional Police Force in such neighbourhood is rendered necessary by the behaviour, or reasonable apprehension of the behaviour of the persons employed upon such work it shall be lawful for the Inspector-General, with the consent of the Local Government, to direct the employment of such additional Force; and to maintain the same so long as such necessity shall continue, and to make orders from time to time upon the Treasurer or other Officer having the control or custody of the Funds of any Company or person carrying on such works, for the payment of the extra Force so rendered necessary as aforesaid.

Appointment of additional Force in the neighbourhood of Railway and other works.

Quartering of additional Police in disturbed or dangerous Districts.

XIII. It shall be lawful for the Inpector-General of Police, under the sanction of the Local Government, which shall be notified by proclamation in the Government Gazette, to depute any part of the Police Force, in excess of the fixed complement, to be quartered in any part of the General Police District which shall be found to be in a disturbed or dangerous state, or in any part of the General Police District in which, from the misconduct of the inhabitants, he may deem it expedient to strengthen the number of Police; and the inhabitants of the offending tract or part shall be charged with the cost of such body of men so deputed; and the District Officer shall assess the proportion in which such sum is to be paid by the inhabitants according to his judgment of their respective means.

Payment of money for support of additional Police Force.

XIV. All monies paid or recovered in respect of any additional Force deputed as is mentioned in the three last preceding Sections, shall be paid into a Fund to be called "The General Police Fund"; and shall be applied to the maintenance of the Police Force, under such orders as the Local Government may pass. All sums of money payable under those Sections shall be recoverable by distress and sale of the goods of the defaulter, under the warrant of a Magisterial Officer, or by suit in any competent Court.

Special Police Officers.

XV. When it shall appear that any tumult, riot or outrage has taken place, or may be reasonably apprehended in any place, and that the ordinary Officers appointed for preserving the peace are not sufficient for its preservation and for the protection of the inhabitants and the security of property in such place, it shall be lawful for any Police Officer not below the rank of Inspector to apply to the nearest Magisterial Officer to appoint so many of the Public or Village Servants, or residents of the neighbourhood, as such Police Officer may require, to act as special Police Officers for such time and in such manner as he shall deem necessary; and it shall be the duty of such Magisterial Officer at once to comply with such applications.

Powers of special Police Officers.

XVI. Every special Police Officer so appointed shall have the same powers, privileges, and protection, and be liable to all such duties and penalties, and be subordinate to the same authorities as the ordinary Officers of Police.

Refusal to serve.

XVII. If any person being appointed a special Police Officer as aforesaid shall, without sufficient excuse, neglect or refuse to serve as such, or to obey such lawful order or direction as may be given him for the performance of his duties, he shall be liable upon conviction before a Magisterial Officer to a fine not exceeding fifty Rupees for every such neglect, refusal or disobedience.

Police Officers not to resign without leave or two months' notice.

XVIII. No Police Officer shall be at liberty to resign his office, or withdraw himself from the duties thereof, unless expressly allowed to do so in writing by the District Superintendent; or unless he shall have given to his superior Officer two months' notice in writing of his intention to do so; nor shall any such Police Officer engage in any employment or office whatever, other than his duties under this Act, unless expressly permitted to do so in writing under the seal of the Inspector-General.

Unlawful assumption of Police functions, personation of Police, &c

XIX. From and after the passing of this Act, every person not being, or having ceased to be, a duly enrolled Police Officer, who shall unlawfully assume any function or power belonging to the Police; and who shall not forthwith deliver up his Certificate, and all the clothing, accoutrements, and appointments, and other necessaries which may have been supplied to him for the execution of his duty; or who shall have in his possession any distinctive article of the dress or appointment directed to be worn exclusively by the Police Force, without being able to account satisfactorily for his possession thereof; or who shall put on the dress of any Police Officer or any dress designed to represent it or to be taken for it; or who shall otherwise personate the character or act the part of any Police Officer for any purpose whatever; shall, in addition to any other punishment to which he may be liable for any offence committed under the assumed character, be liable, on conviction before a Magisterial Officer, to a penalty not exceeding two hundred Rupees, or to imprisonment, with or without hard labor, for a period not exceeding six months, or both.

Duties of Police Officers.

XX. Every Police Officer shall, for all purposes in this Act contained, be considered to be always on duty, and shall have the powers of a Police Officer in every part of the General Police District. It shall be his duty to use his best endeavours and ability to prevent all crimes, offences, and public nuisances; to preserve the peace; to apprehend disorderly and suspicious characters; to detect and bring offenders to justice; to collect and communicate intelligence affecting the public peace; and promptly to obey and execute all orders and warrants lawfully issued to him by any competent authority.

Police Officer may arrest without warrant.

XXI. It shall be the duty of every Police Officer, and he is hereby authorized to arrest without warrant—

Person charged with or suspected of grave crimes.

1. Any person who is charged on credible information, or whom he has reasonable ground to suspect, of having been concerned in any grave or forcible crime or outrage.

Persons charged with aggravated assault recently committed.

2. Any person who is charged with committing an aggravated assault, in every case in which he shall have good reason to believe that such assault has been committed, although not in his view, and that by reason of the recent commission of the offence a warrant could not have been issued.

Persons committing a breach of the peace.

3. Any person committing, or attempting to commit, any breach of the peace, in his view, and who refuses to desist on being required thereto.

Persons found injuring public buildings, &c.

4. Any person found injuring the public buildings, roads, tanks, and water channels, or committing any offence punishable by Law: provided always that, where such offence is of a slight and petty nature, it shall not be necessary for the Police Officer to arrest, if, from

Proviso.

the circumstances of the case, there is no reason to apprehend that the party will abscond.

Vagrants and suspicious persons.

5. Any vagrant whom he shall find disturbing the public peace, or whom he shall have good cause to suspect of having committed or being about to commit a crime; all persons whose name and residence are unknown, or whom he may find by night lying or loitering in any high-way, road or other place, and who, in either case, are unable to give a satisfactory account of themselves.

Persons assaulting Police Officer.

6. Any person who assaults, resists or obstructs such Police Officer in the execution of his duty, or aids or excites others so to do.

Persons escaping from legal custody.

7. All persons who, having been in legal custody, shall have escaped therefrom.

Persons charged with an offence, refusing to give name.

8. All persons who are charged with having done any injury or damage to the person or property of another, and who refuse to give their name and residence, or who give one which there is ground to believe to be false, may be detained solely for the purpose of ascertaining such name and residence, with a view to future proceedings

Amends may be awarded for charges made on insufficient ground.

XXII. In every case in which any person shall be given in charge to a Police Officer, on a false or frivolous charge; or in which a false and frivolous charge shall be made to a Police Officer against any person; or in which any information or complaint shall be laid or made before a Magisterial or Police Officer, and shall not be further prosecuted; or in which if further prosecuted, it shall appear to the Magisterial Officer by whom the case is heard, that there were no sufficient grounds for making the charge, such Magisterial Officer shall have the power to award a fine not exceeding fifty Rupees, or imprisonment for a period not exceeding one month, or both; or to award such amends not exceeding fifty Rupees, to be paid by the informer or complainant to the party informed or complained against, for his loss of time and expenses in the matter, as to such Magisterial Officer shall seem fit. And such amends shall be recoverable in the manner provided for the levy of fines.

Persons arrested without warrant to be taken to Station House until brought before Magistrate or bailed.

XXIII. Every person taken into custody by any Police Officer without warrant, except persons detained for the more purpose of ascertaining their name and residence, shall forthwith be delivered into the custody of the Police Officer in charge of a Chowky or Station House, in order that such person may be secured until he can be brought before a Magisterial Officer to be dealt with according to Law, or may give bail for his appearance before a Magisterial Officer, if the Officer in charge shall deem it prudent to take bail as hereinafter mentioned: provided always that, where bail is not taken, the prisoner shall be brought before a Magisterial Officer within twenty-four hours, unless circumstances render delay unavoidable.

Proviso.

Releasing on bail.

XXIV. Whenever any person shall be brought in custody, without a warrant, to any Station House, at a time when he cannot at once be sent before a Magisterial Officer, and shall be charged with any bailable offence, or with any unbailable offence, of which it shall appear to the Officer in charge of the Station House or other superior Officer of Police that the prisoner is falsely accused, it shall be lawful for such Police Officer to release the accused on bail, or on his own recognizance, to appear before the Magisterial Officer when required.

Superior Officer of Police may take recognizance for appearance of prosecutor of witness.

XXV. It shall be lawful for every Police Officer in charge of a Station, or other Superior Officer of Police, to bind by recognizance any person to appear as prosecutor or as a witness before the Magisterial Officer by whom any grave charge is being or is about to be investigated; and if any such prosecutor or witness shall refuse to execute such recognizance, it shall be competent to such Officer to forward the person in custody to the Court of such Magisterial Officer.

Condition of recognizance.

XXVI. Every recognizance, so taken, shall be without fee or reward, and shall be conditioned for the appearance of the person thereby bound before any Magisterial Officer at such time and place as may be required and the time and place of appearance, and the sum thereby acknowledged, not exceeding one thousand Rupees, shall be specified in the said recognizance, or in the condition thereof; and the Officer taking the recognizance shall return the same forthwith to the Magisterial Officer present at the time and place when and where the party is bound to appear.

Remands.

XXVII. If from the absence of witnesses, or from any other reasonable cause, it shall become necessary or advisable to defer the examination of any case, or the further examination of any witnesses, it shall be lawful for any Magisterial Officer, from time to time, by his warrant, to remand the accused to the custody of any Police Officer, for such time as he shall deem necessary and reasonable, not exceeding eight clear days, to be secured in any Station House or Jail, or to be otherwise detained in custody, as to the said Magisterial Officer shall appear expedient: provided always that any such Magisterial Officer may order such accused party to be brought before him at any time or place before the expiration of the time for which such accused party shall have been remanded; or may discharge such accused party on his own recognizances, with or without sureties, conditioned for his appearance at the time and place appointed for such further examination.

Proviso.

Entering drinking shops, &c., without a warrant.

XXVIII. It shall be lawful for any Police Officer without a warrant to enter and inspect all drinking shops, gaming houses, and other resorts of loose and disorderly characters; all premises of persons, suspected of receiving stolen property; any locality, vessel, boat or conveyance in any part of which places he shall have just cause to believe that crime has been, or is about to be committed; or which he reasonably suspects to contain stolen property; and then and there to take all necessary measures for the effectual prevention and detection of crime; and to take charge of all property reasonably suspected to have been stolen; and of all articles or things which may serve as evidence of the crime supposed to have been committed; and to take charge of all unclaimed property.

Inspection of weights and measures.

XXIX. Every Police Officer, not below the grade of Inspector, shall, under such orders as may from time to time be issued by the Inspector-General of Police, be an Inspector of weights and measures, and may enter any shop or premises for the purpose of inspecting the weights and measures, and instruments for weighing, kept or used therein; and may seize any weight, measure, or instrument for weighing, which may have reason to believe is false.

Police Officer not to receive complaints of petty offences.

XXX. No Police Officer shall receive any complaint of any petty offence; or take into his custody any person brought to him, accused of such petty offences, as trespass, assault, quarrelling, or the like; and it shall be lawful for any Police Officer to refuse to receive and act upon any charge of an offence of a grave character, if he shall, on enquiry made of the complainant alone, see good grounds for doubting its truth: provided always that, if the charge be not of such a nature as under ordinary circumstances would justify the Police Officer in refusing to receive it, the particular reasons for refusing it are to be recorded by such Officer at the time.

Proviso.

Police Officers may lay informations, &c.

XXXI. It shall be lawful for any Police Officer to lay any information before any Magisterial Officer, and to apply for summons, warrant, search warrant, or such other legal process as may by law issue, and may be expedient under the circumstances, against any person committing an offence against any law or enactment, or against any regulation for the protection of the Revenue, or against any person committing or failing to remove any public nuisance or unwarrantable obstructions, keeping a disorderly house, harbouring thieves, disturbing the peace, obstructing the due course of justice, and the like; and to prosecute such offenders up to final judgment: provided always that any rewards, forfeitures, and penalties, or shares of rewards, forfeitures, or penalties, which by law are payable to informers, and all costs of prosecution which may by any enactment be awarded to the prosecutor, shall be paid into the "General Police Fund."

Proviso.

All warrants, &c., to be executed by members of the Police Force.

XXXII. From after the passing of this Act all summonses, warrants, search warrants, warrants of commitment for trial, or orders for escort and conveyance of prisoners, and all other processes issued by any Officer in any criminal proceeding, shall be directed and delivered to Officers of the Police alone; and such processes shall be served and executed by them and none others; provided always that, in all cases of petty offence it shall be lawful for the Magisterial or other Officer issuing a summons to require the party applying for a summons for the appearance of either the defendant or witnesses to deposit and eventually to pay any fee for such Summons, and all costs incurred by the Police in serving such process, the same to be paid into the "General Police Fund" for the maintenance of the Police.

Warrant to be endorsed.

XXXIII. Where any such warrant, order or process shall be directed or delivered to any of the said Officers, unless it be necessary for the due execution thereof that such warrant be executed without delay, the person receiving it shall deliver the same to any Officer authorized for that purpose, who shall take charge of it, and appoint by endorsement thereon one or more Police Officers to execute the same or endorse it to any other Officer for a like purpose; and every Police Officer whose name shall be so endorsed thereon shall have the same powers, privileges, and protection as if the same had originally been directed to him by name: provided also, that every such process shall be executed with all secrecy and despatch; and shall have full force in any part of the General Police District, except within the limits of the Supreme Court, without further formality or local endorsement; and that all Police Authorities shall every where be assisting in the execution of such process.

Proviso.

Service of summonses, &.

XXXIV. Every summons, notice, or other criminal process may be served on the party named personally, or be left with some adult male member of his family, or a copy thereof may be affixed on some conspicuous part of his usual place of abode; and any party failing or neglecting to obey such summons or notice duly served, shall be liable, at the discretion of the Magistrate or Court that issued the process, to a penalty not exceeding fifty Rupees, unless such person shall be able to prove that he was prevented by unavoidable accident or other satisfactory cause from obeying such summons, notice or the like.

Warrant without Summons.

XXXV. Any Magisterial Officer may, without issuing any summons, forthwith issue his warrant, to bring before him any person charged with an offence cognizable by him, or whose attendance it may for any reason be necessary to enforce, whenever it shall appear probable that such person will not attend unless compelled so to do.

Notification of substance of Warrant.

XXXVI. A Police Officer executing a warrant of arrest shall notify the substance of the warrant, and if required so to do shall show the warrant.

Warrant how to be executed.

XXXVII. In making an arrest, the Police Officer executing the warrant shall not be required to touch or confine the person to be arrested, if there be submission to the custody by word or action.

No unnecessary restraint.

XXXVIII. After arrest the prisoner shall not be subjected to any more restraint than such as may be necessary to prevent his escape.

Breaking of outer door or window.

XXXIX. Any Police Officer authorized by a warrant to arrest a person accused of any offence for which a warrant may issue on complaint, may break open any outer or inner door or window of a dwelling-house, whether that of the person accused or of any other person, in order to execute such warrant, if, after notification of his authority and purpose, and demand of admittance duly made, he cannot otherwise obtain admittance.

Breaking open a Zenanah or female apartment.

XL. If information be received that a person accused of any offence for which a warrant may issue, has concealed himself in a Zenanah or female apartment in the actual occupancy of women, the Officer employed to

execute the warrant shall take such precautions as may be necessary to prevent the escape of the accused; and if such person shall not deliver himself up, the Police Officer authorized to execute the warrant may break open the Zenanah, and execute the process entrusted to him, giving sufficient notice to enable any woman in the Zenanah to withdraw, affording her every reasonable facility for doing so.

Party arrested to be brought immediately to the authority mentioned in the warrant.

XLI. After arrest made, the Police Officer executing the warrant shall, without unnecessary delay, bring the person arrested before the Magistrate or other authority described in the warrant.

No threat or promise to compel disclosure by party arrested.

XLII. No Police Officer shall offer to the person arrested any inducement by threat or promise, or otherwise, to make any disclosure. But no Police Officer shall prevent the persons arrested, by any caution or otherwise, from making any disclosure which he may be disposed to make of his own free will.

Police Officer may require assistance.

Penalty.

XLIII. If any Police Officer shall at any time find himself unable to effect an arrest, it shall be lawful for him to require any and every person present to assist and aid him in making the arrest; and any person who shall refuse or neglect to comply with such requisition, shall be liable on conviction before any Magisterial Officer to a fine not exceeding fifty Rupees, or to imprisonment for a period not exceeding three months, or both.

Penalties for neglect of duty, &c.

XLIV. Every Police Officer who shall be guilty of any violation of duty or wilful breach or neglect of any regulations and lawful orders of other competent authority and not punishable under Section X of this Act; or who shall cease to perform the duties of his office without leave, or without having given two months' notice, as provided by this enactment; or engage without authority in any employment other than his Police duty; who shall be guilty of prevarication in any judicial trial; or who shall maliciously and without probable cause, prefer any false, vexatious, or frivolous charge or information against any individual; or who shall knowingly and wilfully, and with evil intent, exceed his powers; or shall be guilty of any wilful and culpable neglect of duty in not bringing any person, who shall be in his custody without a warrant, before a Magisterial Officer as hereinbefore provided; or who shall allow any person in his custody to escape; or who shall offer any unwarrantable personal violence to any person in his custody, shall be liable on conviction by a Magisterial Officer to a penalty not exceeding three months' pay, or to imprisonment with or without hard labor for a period not exceeding three months, or both.

Penalty for receiving unauthorized fees, &c.

XLV. Any Police Officer who shall on any pretext or under any circumstance, directly or indirectly, collect or receive any fee, gratuity, diet money, allowance, or recompense, other than he may be duly authorized by the Inspector-General or other Officer acting under his order to collect or receive, shall on conviction before any Magisterial Officer be liable to a penalty not exceeding six months' pay, or to imprisonment with or without hard labor not exceeding six months, or both.

Penalty for extortion, &c.

XLVI. Any Police Officer, who shall directly or indirectly extort, exact, seek, or obtain any bribe or unauthorized reward or consideration, by any illegal threat or pretence, or for doing or omitting or delaying to do any act which it may be his duty to do, or to cause to be done; or for withholding or delaying any information which he is bound to afford or to communicate; or who shall connive at the escape of any person in his custody; or who shall attempt to commit any of the said offences; or shall be guilty of cowardice, shall be liable upon conviction before any Magisterial Officer to a fine not exceeding twelve months' pay, or to imprisonment with or without hard labor not exceeding twelve months, or both. Provided always that nothing in the three last preceding Sections shall be deemed to preclude such Magisterial Officer from committing for trial any cases of this nature too serious for his cognizance.

Penalty for obstructing a Police Officer in the execution of his duty.

XLVII. If any person shall assault or resist any Police Officer in the execution of his duty, or shall aid or incite any other person so to do, or shall maliciously, and without probable cause, prefer any false or frivolous charge against any Police Officer, he shall, on conviction of such offence before any Magisterial Officer, be liable to a fine not exceeding two hundred Rupees, or to imprisonment with or without hard labor not exceeding six months, or both.

Certain duties of Police Officers.

Obstructions and nuisances in roads.

XLVIII. Any person who, in any street or road, thoroughfare, or passage, within the limits of any Town, commits any of the following offences, to the obstruction, inconvenience, annoyance, risk, or damage of the residents and passengers, shall, on conviction before any Magisterial Officer, be liable to a fine not exceeding fifty Rupees, or to imprisonment not exceeding eight days; and it shall be lawful for any Police Officer to take into custody without a warrant any person who within his view commits any offence—

Slaughtering cattle, furious riding, &c.

First. Any person who shall slaughter any cattle or clean any carcase in the streets; any person riding or driving any cattle recklessly and furiously, or training or breaking any horse or other cattle on or near any public road, to the danger of the passers-by.

Cruelty to animals.

Second. Any person who wantonly or cruelly beats, abuses, or tortures any animal.

Obstructing passengers.

Third. Any person who shall keep any cattle or conveyance of any kind standing in any road or street longer than is required for loading or unloading, or for taking up or setting down passengers; or who shall leave any conveyance in such a manner as to cause inconvenience or danger to the public.

Exposing goods for sale on roads.

Fourth. Any person exposing goods for sale on the roads so as to obstruct passengers.

Throwing dirt into street.

Fifth. Any person who throws or lays down any dirt, filth, rubbish, or any stones or building materials; or who constructs any cowsheds, stable, or the like, within the bounds of any

thoroughfare; or who causes any offensive matter to run from any house, factory, dung-heap, or the like, into the street.

Being found drunk in any thoroughfare.

Sixth. Any person found in any thoroughfare drunk and riotous, or incapable of taking care of himself.

Indecent exposure of person.

Seventh. Any person who wilfully and indecently exposes his person, or any offensive deformity or disease, or commits nuisance by easing himself in or by the side of, or near any public street or thoroughfare; or by bathing or washing in any tank or reservoir not being a place set apart for that purpose.

Neglect to protect dangerous places.

Eighth. A person who neglects to fence in, or duly to protect any well, tank, or other dangerous place or structure.

Regulations of public procession, &c., and of carriages and persons at places of public resort.

XLIX. The Superintendent and Superior Officers of Police may as occasion requires, direct the conduct of all assemblies and processions in the public roads, streets, or thoroughfares; prescribe the routes by which, and the times at which such processions may pass; keep order in the public roads, streets, thoroughfares, ghauts, and landing places, and all other places of public resort; and prevent obstructions on the occasions of such assemblies and processions and in the neighbourhood of places of worship during the time of public worship, and in any case when the roads, streets or thoroughfares, ghauts or landing places, may be thronged or may be liable to be obstructed. They may also regulate the use of music in the streets, on the occasion of native festivals and ceremonies; and may direct all crowds of twelve or more persons to disperse, when they have reason to apprehend any breach of the peace; and every person opposing, or not obeying the orders so issued as aforesaid, or violating the conditions of any license granted by such Superintendent or other Officers for the use of such music, or for the assembling of any such body of persons, shall be liable to a fine not exceeding two hundred Rupees. Provided always that nothing in this Section contained shall be deemed to interfere with the general control of the Magistrate over such matters.

Licenses for use of music in streets.

Jurisdiction.

Proviso.

L. In all cases of convictions under this Act, the Magisterial Officer trying the case shall be restrained within the limits of his ordinary jurisdiction as to the amount of fine or imprisonment he may inflict: provided always that such charges against Police Officers above the rank of a Constable shall only be adjudicated on by Officers exercising the full powers of a Magistrate.

Power to prosecute not affected.

Proviso.

LI. Nothing contained in this Act shall be construed to prevent any person from being prosecuted for any offence made punishable on conviction by this Act; or to prevent any person from being liable under any other Law, Regulation, or Act, to any other or higher penalty or punishment than is provided for such offence by this Act. Provided always that no person shall be punished twice for the same offence.

Levy of fines.

LII. All fines and penalties imposed, and all sums of money recoverable under the authority of this Act, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender by warrant of the Magisterial Officer in manner provided by Law.

Limitation of action.

LIII. All actions and prosecutions against any person, which may be lawfully brought for any thing done or intended to be done, under the provisions of this Act, or under the general Police powers hereby given, shall be commenced within three months after the act complained of shall have been committed, and not otherwise; and notice in writing of such action, and of the cause thereof, shall be given to the defendant, or to the Superintendent or other superior Officer of the District in which the act was committed one month at least before the commencement of the action. And no plaintiff shall recover in any such action if tender of sufficient amends shall have been made before such action brought, or if a sufficient sum of money shall have been paid into Court after such action brought, by or on behalf of the defendant; and though a decree shall be given for the plaintiff in any such action, such plaintiff shall not have costs against the defendant; unless the Judge, before whom the trial shall be, shall certify his approbation of the action: provided always that no action shall in any case lie where such Officers shall have been prosecuted criminally for the same act.

Proviso.

Plea that act was done under a warrant.

LIV. When any action, prosecution, or proceeding shall be brought against any Police Officer for any act done by him in such capacity, it shall be lawful for him to plead that such act was done by him under the authority of warrant issued by a Magisterial Officer. And such plea shall be proved by the production of the warrant directing the act and purporting to be signed by such Magisterial Officer. And the defendant shall thereupon be entitled to decree in his favor, notwithstanding any defect of jurisdiction in such Magisterial Officer. And no proof of the signature of such Official shall be necessary, unless the Court shall see reason to doubt its being genuine: provided always that any remedy which the party may have against the authority issuing such warrant shall remain entire.

Proviso.

Scope of Act.

LV. This Act shall take effect in any and every such District as the Governor General in Council shall appoint by notification published in the Official Gazette.

FORM A.

A. B. has been appointed a Member of the Police Force under Act and is vested with the powers, functions, and privileges of a Police Officer.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 6th October 1860, and was referred to a Select Committee who are to report thereon after the 13th of January next :—

A Bill for the levy of Port-dues at Calingapatam and Munsoorcottah within the Presidency of Fort St. George.

WHEREAS it is necessary to fix the amount of Port-dues to be hereafter levied and taken, in accordance with the provision of Act XXII of 1855, in the Ports of Calingapatam and Munsoorcottah, being Ports within the Presidency of Fort St. George; It is enacted as follows :—

Preamble.

Port-dues on sea-going vessels of 20 tons and upwards, other than Dhonies and country vessels entering Port.

I. Port-dues at a rate not exceeding the rate of one anna for every ton of burden shall be chargeable in respect of every sea-going vessel of the burden of twenty tons and upwards, other than Dhonies and country vessels employed in the coasting trade which shall enter either of the said Ports. Port-dues shall be chargeable in respect of Dhonies and vessels employed in the coasting trade at a rate equal to one half the rate chargeable in respect of other vessels.

Port-dues on Dhonies and country vessels.

Port-dues to be chargeable only once in sixty days in respect of the same vessel.

II. Provided that no dues as aforesaid shall be chargeable at either of the said Ports oftener than once in sixty days in respect of the same vessel.

No Port-due on vessels leaving Port within forty-eight hours without discharging or taking in cargo.

III. Vessels entering either of the said Ports and leaving such Port within forty eight hours without discharging or taking in any cargo or passenger therein, shall not be charged with any Port-due, and vessels so entering and departing as aforesaid within seven days shall be charged with one half only of the Port-dues which would otherwise be chargeable.

Port-due on vessels leaving Port within seven days without discharging or taking in cargo.

No Port-due on vessels under special circumstances.

IV. No Port-due shall be chargeable in respect of any vessel which, having left one of the said Ports, is compelled to enter the other of the said Ports by stress of weather, or in consequence of having sustained any damage.

Port-due on vessels entering Port in ballast.

V. Vessels entering either of the said Ports in ballast shall be charged with three-fourths only of the Port-due which would otherwise be chargeable.

Commencement of Act.

VI. This Act shall commence and have effect from the first day of March 1861, and until this Act comes into effect Port-dues may continue to be levied at the said Ports under the rules and at the rates now in force.

Rates of Port-dues and fees to be published.

VII. The local Government shall, on or before the first day of March 1861, pursuant to Section XLII Act XXII of 1855, declare by Notification to be published in the Fort Saint George Gazette, the rates at which Port-dues shall be levied in the said Ports subject to the provisions of and within the limits prescribed by this Act; and from and after the said date, no Port-due shall be levied at either of the said Ports except under the authority of Act XXII of 1855 and of this Act.

No other Port-dues or fees to be levied.

Act to be read as part of Act XXII of 1855.

VIII. This Act shall be read with and taken as a part of Act XXII of 1855.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 1996.

Fort William, the 13th October 1860.

The Reverend F. O. Mayne, a Chaplain on the Bengal Establishment, reported his return from Sick leave on the 10th instant, per Steam-ship *Nubia*.

2. Mr. Mayne's services are placed at the disposal of the Government of Bengal.

No. 1997.

The Reverend D. Bellamy, appointed an Assistant Chaplain on the Bengal Establishment, reported his arrival on the 10th instant, per Steamship *Nubia*.

2. Mr. Bellamy's services are placed at the disposal of the Government of the North-Western Provinces.

No. 1998.

The following Notice, issued by the Ceylon Government, is published for general information :—

HIS EXCELLENCY the LIEUTENANT-GOVERNOR has directed the following Report of dangers discovered in the vicinity of the Basses, between the line of those Reefs and the Main land, received from Mr. McDOUGALL, Master, R. N., in charge of the Survey of the South-East Coast of Ceylon, to be published for general information.

By His Excellency's Command,

W. C. GIBSON,
Acting Colonial Secretary.

COLONIAL SECRETARY'S OFFICE,
Colombo, 17th September 1860.

Galle, 12th September 1860.

Little Basses Tail is half a mile in length, with only three fathoms on it. It lies N. by W. one and two-third miles from the Little Basses Reef. This Patch is supposed to be the one on which the Ship *Atlas* struck the *first* time in 1813 (*vide* Horsburgh, page 563.)

Atlas Reef, with only three fathoms, is about a cable's length in extent, N. E. by N. $1\frac{7}{10}$ miles from the Little Basses Reef, and is supposed to be the danger on which the *Atlas* struck the *second* time in 1813. Between it and the Little Basses Tail, anchorage for a light Vessel may be obtained in six fathoms, sand and stones, with the centre of the Little Basses Reef bearing S. W. $\frac{1}{4}$ a mile. The Reef breaks heavily.

Dædalus Reef.—This dangerous Patch was discovered by H. M. S. *Cyclops* striking on it, on the 30th July last; it is probably the one on which H. M. Ship *Dædalus* was lost in 1813, (Horsburgh 562.) The *Cyclops* drawing 15 feet, went from 6 fathoms on to the rock, and for several minutes struck heavily, lifting her rudder twice.

The least water obtained all round the Ship was 3¾ fathoms. The rock is evidently a pinnacle, with about 14 feet on it, and having 5, 6, and 7 fathoms close—(no sign of a break was observed at the time the Ship struck.) From it the centre of the Little Basses bears S. 25° E. 3¼ miles; Chimney Hill N. 56° West, and Nipple Peak N. 75° W—it is distant from the nearest shore 1½ miles.

Cyclops Reef.—So called in consequence of the *Cyclops* striking several times, and in different places—consists of a hard narrow sandy ridge, with patches of boulders, having only 2 fathoms in some places. It lies E. by N. ½ N. and W by S. ½ S. for a distance of 3¾ miles, and is from ¼ to ½ a mile in breath. From its West end in 3 fathoms, Potana point bears North 2 miles; and from its Eastern end in 4 fathoms. Chimney Hill bears N. ¼ W., the shore in that direction being distant 3½ miles. Between the reef and the shore is a Channel with 7, 9, and 12 fathoms.

Breakers are occasionally seen on shoal patches of this Reef.

Potana Patch.—Breaks very heavily, and appears to be about ¼ of a mile in extent. It lies W. by S. ½ S. from the West end of Cyclops Reef, the distance being 1¾ miles, forming a clear channel with from 8 to 10 fathoms. To sail through, keep Chimney Hill on with the Eastern slope of Potana point bearing N. by E. ¾ E.

Elephant Reef.—Also breaks heavily, and lies N. E. ¼ E. and S. W. ¼ W., 1½ miles long; its N. E. end being one mile from Potana Patch. This supposed Channel has, however, never been sounded and should not therefore be tried. The N. E. end is one and one-third miles from the shore, with Elephant Hill and Elephant Rock in line, N. W. ¼ N. The S. W. extremity is one mile S. W. ¼ W. of the detached Rock off Anadowe Point. Between the Reef and the shore is a clear Channel, with from 8 to 9 fathoms, but should never be attempted by strangers, as the Coast permits of no leading or back mark being given.

Masters of Ships, under *any* and *every* circumstance, should carefully avoid attempting to pass inside the line of the Great and Little Basses.

The foregoing bearings are Magnetic.

The current during the S. W. Monsoon, sets along the line of Coast, between Point de Galle and the Little Basses, to the E. and N. E., at rates varying from 1 to 2 miles per hour.

G. F. McDOUGALL, *Master, R. N.*,
In charge of Ceylon Survey.

	Lat.		Long.	
	° ′ ″		° ′ ″	
Great Basses ...	6 9 54	N. and	1 15 30	East of Galle.
Little „ ...	6 22 48	N. and	1 30 50	„

By Order of the Governor General in Council,

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 4838.

Fort William, the 13th October 1860.

The Governor General in Council is pleased to appoint Syud Ali Hosain, Serishtadar of the Office of the Deputy Commissioner of Lucknow, and Madho Pershad, Meer Moonshee of the Office of the Chief Commissioner of Oudh, to be Extra Assistant Commissioners for the supervision of the Khusra Survey in that Province.

No. 4839.

The 16th October 1860.

Colonel J. Travers made over charge of the Political Agency, Western Malwa, to Lieutenant T. Cadell, and the Command of Meade's Horse to Captain H. A. Cockburn, on the 25th September last.

No. 4840.

Colonel J. Travers assumed Command of the Central India Horse on the 28th ultimo.

No. 4841.

Mr. E. O. Bradford, Settlement Officer in Oudh rejoined his appointment on the 26th ultimo.

No. 4842.

Mr. Leach, Apothecary in charge of the Civil Dispensary at Lucknow, has obtained privilege leave for one month.

No. 4843.

The leave of absence granted to Lieutenant J. G. Campbell, Adjutant of the Mhair Regiment, in General Order dated 3rd April last, No. 942, is extended to the 30th instant.

No. 4844.

Dr. J. Kirkpatrick, Surgeon, Mysore Commission, has obtained privilege leave of absence, for three months, from the 1st instant.

Dr. Houston, Garrison Assistant Surgeon of Bangalore, will perform Dr. Kirkpatrick's duties during his absence.

C. U. AITCHISON,
Under-Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 10437.

TO THE SECRETARY TO THE GOVERNMENT OF FORT ST. GEORGE.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 1652, dated the 19th ultimo, to the address of the Secretary in the Home Depart-

ment, submitting for further orders copies of three letters from the Acting Civil Auditor at Madras, on certain points connected with the levy of the Income Tax, together with the orders passed thereon by the Madras Government, and in reply to append the orders passed by the Governor General in Council on the points in question, as shown in the last Column of the following Tabular Statement :—

Madras Auditor's Questions.	Madras Government's Orders.	Orders by the Governor General in Council.
1. Whether the Mechanical Engineers appointed by Warrant are to be considered as coming within the exemption laid down in Section CXXVIII. of the Income Tax Act, *viz.*, that they are to be exempted if drawing less than Rupees 415, the pay and allowances of a Captain.	The Government are of opinion that Section CXXVIII. of the Income Tax Act exempts the Mechanical Engineers from the Tax.	Section CXXVIII. of Act XXXII. of 1860 has been *repealed* by Section VIII. of Act XXXIX. of 1860. If the Mechanical Engineers were *Naval* or *Marine* Officers, they would no doubt be exempted under Section IX. of the last mentioned Act. But as it appears from the Annual Statement of Increase and Decrease of Establishments for 1858-59, received from the *Civil Auditor* of Madras that the Mechanical Engineers in question have been sent out from England for service in the *Public Works Department*, the Governor General in Council is of opinion that they *are subject* to the operation of the Income Tax Act.
2. Section VII. of Act XXXIX. of 1860 says, that no Military men in Civil employ (except in the Police,) are to be exempted under Section CXXVII. of the original Act. From this the Civil Auditor concludes that all the Military Subordinates in the Public Works Department, getting 200 Rupees a year and more, will be liable to the Tax, and he enquires from what date the amended Rule is to be enforced, suggesting at the same time that it be applied from the date of receipt.	The Madras Government consider the Auditor's interpretation correct, and approve of his suggestion as to the mode of applying the new Rule.	The Governor General in Council agrees with the Auditor in thinking that the Military Subordinates in the Public Works Department, whose incomes are 200 Rupees a year and upwards, are liable to the Tax. His Excellency in Council however observes that it is not correct to apply the amendments of Act XXXIX. of 1860, in the manner approved by the Madras Government. Act XXXII. of 1860 took effect "from and after the 31st July 1860," and Act XXXIX. of 1860 "shall be read and construed as part of the former Act." It follows therefore that the amendments of Act XXXIX. of 1860 should take effect from and after the 31st July 1860.
3. Officers drawing salary in different Departments, whenever this is known, are charged at the rate due on the whole. In many cases the total of an Officer's Income is not known, and consequently the Tax may be levied at a lower rate than is correct. This incorrectness of rate may also occur in cases where persons have a private Income of their own, unknown to the Civil Auditor's Office.	*a.* The Government are of opinion that when an Officer draws his pay on two or more Abstracts, he should be required in each Abstract to enter the total of his salary. *b.* With respect to Income, the Government are of opinion that the Civil Auditor has no concern with that, but that it will be dealt with in the same mode as the income of persons not in public employ.	The Governor General in Council considers that the Madras Government are right; but the entry should, His Excellency in Council is of opinion, be made in each Abstract as a *foot note*. The Governor General in Council concurs in the opinion expressed by the Madras Government.
4. Exemption on account of Insurances other than those regularly deducted in this Office, how are they to be admitted? is the simple statement of the party sufficient? if not, what proof is to be required?	The ex-officio Assessors have no concern with such deductions except for Official Funds.	There is, the Governor General in Council observes, no objection to the deduction by the Civil Auditor of Premiums paid by Government Servants from their salaries to Insurance Societies, provided the person making the payment supports the deduction with the regular receipt of the Insurance Society. The Governor General in Council considers that the Madras Government are right.
5. In the case of acting Officers what rule is to be followed? where, for instance, the simple pay of the employé is below the limit of taxation, but the acting allowance for the month or two for which it is drawn brings it within the incidence of the Tax, or where, in consequence of absence, an employé who would pay the Tax perhaps at the higher rate draws for the month less than the lowest sum liable to taxation. These cases depend on the length of the leave, and other particulars, and can only be properly adjusted at the end of the year. In the mean time what rule is the Audit Office to observe? I am charging on each portion the rate which would be due on the whole salary of the Absentee, the acting Officer paying independently the Tax due on his own proper salary.	The Government remark that the Tax is chargeable on the yearly Income. The Offices of Audit, Military and Civil, will therefore deal with each month's salary, &c., by itself, and consider, at the end of the year, such claims to exemption as may then be put forward, on grounds such as those stated by the Civil Auditor.	
6. Is Income Tax to be deducted on all religious or charitable Grants audited until orders of Government are received to exempt?	The Government have already, under date the 31st August last, resolved, under Clause 133 of the Act, to exempt from the Income Tax the property of all Hindoo and Mahomedan religious and charitable Institutions. As to other miscellaneous Institutions, application for exemption must be made individually, and until exemption is granted on such application, the Tax must be levied.	The Governor General in Council is of opinion that Local Governments should not be permitted to pass a *General* Order under Section CXXXIII. of Act XXXII. of 1860, exempting the property of all Hindoo and Mahomedan religious and charitable Institutions. The Governor General in Council would, in this case, rule that all property clearly proved to be exclusively devoted to religious and charitable public purposes should be exempted from Income Tax, on the understanding however that the Income of individuals derived therefrom will be taxed, provided it be in excess of Rupees 200 a year.

I have, &c.,
(Signed) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM,
The 12th October 1860.

No. 88.

ORDERED, that a copy of the above letter be published in the *Calcutta Gazette* for the information and guidance of the several Local Governments and Auditors.

No. 89.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 12th October 1860.

READ the following Papers concerning certain points connected with the Income Tax Act:—

Extract, Military Department, No. 138, dated 5th September 1860, with enclosures.

Financial Department Order, No. 9062, dated 12th September 1860.

Office Memorandum from Military Department, No. 1, dated 1st October 1860, with enclosures.

RESOLUTION.—The Military Department having referred to this Department for consideration certain points connected with the Income Tax Act, the Governor General in Council is pleased to pass orders thereon, as shewn in the last Column of the following Tabular Statement:—

Points referred for Orders.	Opinion of the Military Department.	Orders of the Governor General in Council.
1. Are Warrant Officers of the Commissariat* Department and of the Subordinate Medical* Department, as well as Extra Assistant Apothecaries and Stewards and Hospital Apprentices liable to or exempt from Income Tax.	* These three classes of persons receive Military pay and allowances exclusively and at rates below the pay and allowances of a Captain of Infantry. They are therefore exempt.	On a similar reference from the Officiating Auditor of Commissariat Accounts, the Advocate-General has given his opinion that Warrant and Non-Commissioned Officers of the Commissariat Department, when employed upon the proper duties of that Department, are exempt. When engaged upon duties of a Civil nature, they are subject to the Tax. Also that Warrant and Non-Commissioned Officers in the Medical Department, while serving with any of the Forces, of whatever branch, are exempt; and when serving as Assistants to Civil Surgeons liable to the Tax. The Governor General in Council directs that this opinion be acted on.
2. If Hospital Apprentices be held liable to the Tax, is the value of rations or compensation in lieu thereof to be reckoned as part of the pay.	No opinion expressed.	The decision in the above case applies to this.
3. Are Command Gomashtahs temporarily employed in the Commissariat Department liable to the Tax? If so, is the Tax to be levied on their full allowances, or is the marching allowance, under Section CXXIX, exempt?	These men do not receive Military Pay. Having Civil employment in the Commissariat Department, they are liable to the Tax, except as regards their travelling allowance, which appears exempt under the Section quoted.	The Governor General in Council concurs in this opinion.
4. The Military Auditor General, Calcutta, has informed the Civil Auditor, Fort William, and North-Western Provinces, that Income Tax will be deducted in his Office from the net pay of Military Officers in Civil and Political employ through the several Military Pay Offices.	The fair rule appears to be, that Military pay and allowances shall in every case be dealt with in one and the same manner in respect of the Income Tax, and that the amount of Civil allowance which an Officer or Soldier may receive, in addition to his Military emoluments, shall in no case be mixed up with the latter for the purposes of the Income Tax.	The Governor General in Council cannot agree in this opinion. It is, in His Excellency's opinion, quite clear from the wording of Section VII. of Act XXXIX. of 1860, that Military Officers and men in purely Civil employment other than employment in the Police, are liable to the Tax on the whole of their consolidated allowance. No exemption which they may claim on their Military pay can be allowed except under Section CXXVII. of Act XXXII. of 1860, and it is clearly stated that this Section *does not extend* to Military Officers and men in Civil employment. To exempt them would, moreover, His Excellency in Council observes, place them at undue advantage compared with Civil Servants holding like appointments on like pay.
5. The Presidency Pay Master enquired whether pay and allowances and stipends for a period prior to 1st July 1860, but not claimed until after the Act came into operation, are subject to the Tax. The Military Auditor General informed him in reply that salaries and allowances for July 1860, which accrued in August 1860, are liable, and not any pay and allowances for June or previous months.	None.	The Military Auditor General's decision is approved.
6. The Military Auditor General has instructed Pay Masters of Circles as follows:— Deductions of the Tax, at 1 per cent. are to be credited under the head "Income Tax," separating from deductions at 2 and 3 per cent. Deductions are to be made from the pay and allowances for July, which accrued in August 1860, and not from June or any previous months' arrears. Officers who in July or any previous month received advances for July, or any subsequent month, will be subject to the deduction.	None.	These instructions are approved.
7. The Military Auditor General has informed the Sirhind Pay Master through the Accountant General, that "the Tax does not contain any exemption on account of remittances made by Officers for their Families in England.	None.	This intimation is correct.
8. The Pay Master at Benares is informed by the Military Auditor General that Premium paid for Life Insurance will be exempted on declarations by Officers of the sums paid by them.	None.	This intimation is correct. The Governor General in Council would, however, add that the declarations of the Officers should be supported by the regular receipts of the Insurance Society.
9. The Presidency Pay-Master is informed by the Military Auditor-General that the allowances of European Officers, &c., on service in China being debited to the British Government, are not liable to the Tax under Act XXXII. of 1860. Any deductions that may be necessary for the British	None.	These instructions are correct.

Points referred for Orders.	Orders of the Military Department.	Orders of the Governor General in Council.
Income Tax will have to be made by Pay-Masters under instructions of the Authority in China.		
10. The Military Auditor General of Madras informed by Military Auditor General, Calcutta, that Regimental House rent is exempt.	None.	This decision appears to the Governor General in Council to be correct. House rent must, he presumes, be treated in the same manner as travelling allowance.
11. Also that donations and subscriptions to the Madras Military Fund are exempt.	The ground of this decision is supposed to be that part of Section CXXXIV. of Act XXXII. of 1860 which protects "any person who shall be liable to have any sum periodically deducted from his salary in order to secure a defined annuity to his widow or a provision to his children after his death," from the payment of Income Tax in respect of such sum. The decision is considered correct: but the Military and Orphan Funds render annuities to widows and orphans of Officers not in consideration of the subscription of their husbands and fathers only, but of the general subscriptions of the whole body of Officers and of the contribution of Government also. In this view the intention of Section CXXXIV. of the Act requires to be authoritatively determined.	The decision of the question concerning the Madras Military Fund is deferred, pending the decision of the question regarding the Bengal Military Fund. As regards the Madras *Orphan* Fund, the Governor General in Council directs that, if it is the same as the Military Orphan Society's Fund at Calcutta, it is clearly entitled to exemption as decided in the case of the latter in the Resolution of this Department, No. 9305, which was forwarded to the Military Department on the 18th ultimo.
12. The Deputy Pay Pay Master at Benares is informed by the Military Auditor General that his giving exemption to deductions on account of Military and Orphan Funds and Tentage for the pay and allowances of a Captain of Infantry is correct; also that the Staff allowances of Non-Commissioned and Warrant Officers on Staff employ, unless exceeding 415-6, are not liable to the operation of the Tax.	This decision has already in part been referred to, but the latter part regarding the Staff allowances of Warrant and Non-Commissioned Officers on Staff employ does not proceed on the rule above suggested. The Staff allowances alluded to are Military allowances, and the decision seems correct.	The decision regarding the Staff allowances of Non-Commissioned and Warrant Officers on Staff employment is approved, on the understanding that the aggregate emoluments of all kinds drawn by the said Non-Commissioned and Warrant Officers do not exceed Rupees 415-6. If they do exceed that sum, they will of course be liable to Income Tax.
13. The Pension Pay Master at Cawnpore is informed by the Military Auditor General through the Accountant General to the Government of India, that Income Tax is leviable on salaries, pensions, &c., that become due on the 31st July 1860. The Tax to be levied at once without waiting the arrival of the Oath of Secrecy.	Military Pensioners were declared exempt from the Income Tax, by the ruling in this Department, No. 82, dated 8th August 1860, and it appears to this Department, that the exemption of Pensioners being the widows or heirs of Military Officers and Soldiers, European or Native, might be favorably considered in connection with that ruling.	Military and Naval Pensioners were exempted, because a Pensioned Soldier or Sailor is still a Soldier or Sailor, and as such exempt by law, but this will not apply to widows or heirs, who must be considered as liable to the Tax.
14. The Madras Military Auditor General informed that Officers ensuring their lives are entitled to exemption or the amount of Premium or a declaration, on bond of the sum paid.	None.	Approved in the terms of Order No. 8
17. Lieutenant May, of the Veteran Establishment, informed that Premium on a Policy of his life which become due prior to the Income Tax coming into operation is not exempted.	None.	The Governor General in Council does not think this is right. If any portion of the Premium was paid for a period subsequent to the 1st August, such portion ought, His Excellency in Council observes, to be exempted; that is to say, if a Premium amounting to 600 Rupees is paid for six months in advance from the 1st June, 100 Rupees of such Premium may be held to have been paid on account of each month, which will allow of 100 Rupees of salary drawn in the months of August, September, October, and November being held to be exempt from Income Tax.
18. The Deputy Pay Master, Gwalior, informed that all Premiums that become due and payable on and after the 31st July 1860 is exempt.	None.	All such Premiums due on or after the 1st August appear to the Governor General in Council to be exempt. His Excellency in Council does not see why "on the 31st July" is mentioned.
19. The Deputy Pay Master at Meerut informed that Soldier Clerks who are strictly in the performance of Regimental Duty, are borne on the Rolls of their respective Companies and liable to be employed on active service and live in Barracks, their salaries not exceeding the pay and allowance of a Captain of Infantry, are exempt.	None.	The decision passed in regard to Questions 1 and 2 applies to this.
20. The Officiating Military Auditor General, Calcutta, enquires whether the term Civil employment which occurs in Section VII. of Act XXXIX. of 1860, may not be restricted to employments under the Local Governments or under the Supreme Government which are unconnected with Military Forces of any description.	It appears to this Department that the Civil employment, for which Section, VII. of the Income Tax legislates, is such employment as is paid by the Civil Department of Government. For instance, Military Officers in Civil or Political employ, who draw consolidated allowances partly from the Military, partly from the Civil Department, and as has been proposed above, the latter portion only will be liable to the Tax. Another instance is, the Clerks in the several Offices connected with the Army, whose salary is wholly Civil, the individuals having no Military status at all.	The decision in regard to Question 1 applies to this.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Military Department, with reference to the Extract and Office Memorandum from that Department noticed above

the original papers received with the Office Memorandum being returned.

Ordered also, that a copy of the Resolution, omitting the items 15 and 16, be published in the *Calcutta Gazette* for the information and guidance of all Auditing and Disbursing Officers concerned, and of the several Local Governments.

No 90.

Fort William, the 15th October 1860.

Notifications.—Notice is hereby given that the Salaries, Pay, Batta, and Allowances of the Civil, Military and Marine Departments for October 1860, will be payable as under :—

Military and Marine Departments, on Saturday, the 10th proximo.

Civil Departments, on Friday, the 16th proximo.

No. 91.

Mr E. F. Harrison, Sub Treasurer at Madras, having obtained Furlough to Europe for a period of two years, the Governor General in Council is pleased to sanction the following arrangement in the General Department of Account, to take effect from the date on which Mr. Harrison may make over charge of his Office, preparatory to proceeding on Furlough :—

Mr. W. Dalmain, Officiating Civil Auditor, Madras, to officiate as Sub Treasurer, Madras.

Mr. G. Raynor, 1st Assistant Accountant General, Madras, to officiate as Civil Auditor, Madras.

Mr. J. Peachy, Officiating 2nd Assistant Accountant General, Madras, to officiate as 1st Assistant Accountant General.

No. 92.

The 13th October 1860.

Mr. J. M. Erskine resumed charge of the General Treasury, Bombay, from Mr. L. C. Probyn, on the 29th ultimo.

By Order of the Governor General in Council,

No. 93.

Extract from a Despatch from the Right Hon'ble the Secretary of State for India, addressed to the Government of India, in the Financial Department, No. 130 of 1860, *dated 5th September.*

Letter dated 16th May 1860, No. 113.

PARA. 7.—The terms "Service" and "Residence" were obviously regarded as identical in Section XV. of the Absentee Rules. In order to obviate any doubt in future, the word "Residence" should however be substituted for "Service."

Published by order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM ;
Financial Department,
The 16th October 1860.

MILITARY DEPARTMENT.

Fort William, the 13th October 1860.

No. 1021 *of* 1860.—The following revised List of Test Books for Certificates of High Proficiency and Degrees of Honor in the Oriental Languages, sanctioned by His Excellency the Governor General in Council, in the Home Department, is published for general information :—

High Proficiency.

(1.)	In Arabic ...	1. Ikhwan-us-Safa. 2. Nafhat-ul-Yaman.
(2.)	Persian ...	1. Gulistan. 2. Bostan. 3. Anwari Soheilee.
(3.)	Hindoostanee or Oordoo..	1. Ikhwan-us-Safa. 2. Nasr-i-Be-Nazir. 3. Araish-i-Mahfil.
(4.)	Sanscrit ...	1. Hitopodesh. 2. Raghuvansa.
(5.)	Hindee ...	1. Rajneeti. 2. Prem Sagur. 3. Vidyankur.
(6.)	Bengalee ...	1. Dasa Kumar Charita. 2. Betal Punchabinsati. 3. Purush Parikya.

Degree of Honor.

(1.)	In Arabic ...	1. Hammasah. 2. Taimur Namah. 3. Mugamati Hariri.
(2.)	Persian ...	1. Akhlaqui Julali. 2. Inshai Ahulfuzl. 3. Sikandur Namah. 4. Dewani Hafiz.
(3.)	Hindoostance or Oordoo..	1. Nasr i-Be-Nazir. 2. Fisanah-i-Ajaib. 3. Dewani Atash, 1st half. 4. Kuliyati Souda, Extracts from—(College Edition.)
(4.)	Sanscrit ...	1. Viracharita. 2. Kiratarjuniya. 3. Sakuntalla Nataka.
(5.)	Hindee ...	1. Rukmini Parmaya. 2. Sabha Bilas. 3. Ramayan, by Tulsi Das. 4. Ram Geetaboli.
(6.)	Bengalee ...	1. Kadambari. 2. Dasa Kumar Charita. 3. Mahabharata. 4. Probodh Chundrika.

The Standard which entitles Military Officers to a Reward of Rupees 1,000 being, as regards the Test Books, the same as that for High Proficiency, the List of Books, as now revised for that Standard, will take the place of that published in General Order No. 190, of the 19th March 1852.

All Officers now in the Service will have the option of being examined for any of these Standards in the Books previously laid down up to the 1st of August 1862.

At the recommendation of the Board of Examiners, His Excellency the Governor General in Council is pleased to direct that, from and after the 11th January 1862, for the Military Interpreters' Standard the Test Book in Hindoostan shall be the "Ikhwanoossafa," and not the "Bagh-o-Bahar," as laid down in General Orders by the Commander-in-Chief dated the 27th May 1823 and 7th June 1845.

No. 1022 *of* 1860.—Serjeant Major George Kirby, of the 66th or Goorkha Regiment, a Probationer at the Depôt of Instruction at Meerut, is appointed an Officiating Sub-Conductor from the 1st instant, the date on which he passed the prescribed examination.

No. 1023 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Assistant Surgeon A. G. Duff, M. D., Officiating Garrison Assistant Surgeon, to be Garrison Assistant Surgeon of Fort William, *vice* Assistant Surgeon T. Anderson, M. D., who vacates his appointment, having obtained an extension of leave.

No 1024 *of* 1860.—The following Extract from the *London Gazette* of the 4th ultimo is published for general information:—

WAR OFFICE, 4TH SEPTEMBER 1860.

Brevet.

The following promotions which appeared in the Gazette of the 24th July 1860 to be antedated to the 19th January 1858.

To be Lieutenant Colonel in the Army.

Major Henry Boye, of the 22nd Bombay Native Infantry.

Major Lincoln Stephen Hough, 31st Bombay Native Infantry.

To be Majors in the Army.

Captain William Francis Hunter, 2nd Bombay Light Cavalry.

Captain John Augustus Wood, 20th Bombay Native Infantry.

The date of the Brevet Majority of Brevet Colonel W. W. Davidson, 32nd Regiment Bengal Native Infantry, to be changed from the 16th January 1849 to the 7th June 1849.

R. J. H. BIRCH, *Major-Genl.*
Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5491.

APPOINTMENTS.—*The* 10*th October* 1860.—Mr. J. Mackey to be an Assessor, under Act XXXII. of 1860, in the Presidency Town of Calcutta.

The 11*th October* 1860.—Baboo Dwarkanauth Bannerjee to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in the 24-Pergunnahs.

This cancels the appointment of Baboo Shib Chunder Deb to that Office, notified in the *Gazette* of the 6th instant.

Baboo Ramkanye Ghosaul to be a Member of the Local Committee of Public Instruction at Baraset.

The 13*th October* 1860.—Baboo Kalidoss Mookerjee to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in the District of Tipperah.

Captain A. Francis, Officiating Commandant 3rd Bengal Police Battalion, to be Commandant of that Battalion.

Major R. L. Thompson to be Commandant of the 6th Bengal Police Battalion.

Captain J. R. Pughe to be Commandant of the 10th Bengal Police Battalion, but to continue to officiate until further orders as Inspector of Police Battalions in the Lower Provinces.

Captain W. Reveley to officiate as Commandant of the 10th Bengal Police Battalion.

The 15*th October* 1860.—Mr. W. J. Money to officiate as Magistrate, Collector and Salt Agent of Pooree, and ex-officio Assistant to the Superintendent of the Tributary Mehals.

Mr. R. H. M. Warrand to officiate as Superintendent of Survey, 4th or Western Division.

LEAVE OF ABSENCE.—*The* 11*th October* 1860.—Moulavy Gholam Batool Tumkeen, Sudder Ameen and Sudder Moonsiff of Beerbhoom, for fifteen days, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 10th ultimo.

Moulavy Mahomed Wajid, Sudder Ameen and Sudder Moonsiff of Bhaugulpore, during the ensuing Dusserah Vacation, under Section IX. of the Uncovenanted Absentee Rules.

The 12*th October* 1860.—The following Officers during the ensuing Dusserah Vacation, under Clause 2, Section VII. of the Uncovenanted Absentee Rules, *viz.*:—

Mr. S. DaCosta, Sudder Ameen and Sudder Moonsiff of Shahabad.

The 13*th October* 1860.—Moulavy Mahomed Haneef Khan, Principal Sudder Ameen of Patna.

Mr. R. F. Hutchinson, Civil Assistant Surgeon of Shahabad, for one month, from the 1st of January next, under Section XII. of the new revised Absentee Rules, making over charge of the Medical duties of the Station to the Native Doctor Hingun Khan.

The 15*th October* 1860.—Mr. E. J. Gayer, Civil Assistant Surgeon of Backergunge, for one month, under Section XII. of the new revised Absentee Rules.

NOTIFICATION.—*The* 13*th October* 1860.—The services of Captain J. R. Auldjo, Commandant of the 10th Bengal Police Battalion, are placed at the disposal of the Government of India, in the Military Department.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4270.

APPOINTMENT.—*The* 16*th October* 1860.—Assistant Overseer Serjeant W. Rowe is transferred from the Dinapore to the Bhaugulpore Division.

LEAVE OF ABSENCE.—*The* 13*th October* 1860.—Temporary Assistant Overseer C. Macguire, attached to the Ganges and Darjeeling Road, for two months, on Medical Certificate, commencing from the date on which he may avail himself of the same.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

General Department, No. 2534, dated 1st October 1860.

Transfer.—Mr J. B. Lyall, Assistant Commissioner, from the Shahpoor to the Lahore District.

Judicial Department, No. 625, dated 2nd October 1860.

Powers.—The following Officers having passed the higher standard of Examination, are vested with the full powers of a Magistrate and Collector:—

Lieutenant E. L. Ommanney ... } Assistant
„ R. J. D. Ferris ... } Commissioners.
„ J. W. H. Johnstone.. }

Public Works Department, No. 1834, dated 2nd October 1860.

Leave.—Captain J. T. N. O'Brien, Executive Engineer of the Sealkote Division of Public Works, has obtained eight days' leave of absence, in extension of the month's privilege leave granted him per *Punjab Gazette* of 18th August 1860.

General Department, No 2545, dated 3rd October 1860.

Mr. C. W. Lennox, Extra Assistant Commissioner, Rohtuck, has obtained two months' privilege leave, from the 15th November 1860.

General Department, No. 2541, dated 3rd October 1860.

Appointment.—Captain J. Tickell, of the 73rd Native Infantry, to be Cantonment Joint Magistrate of Delhi.

Public Works Department, No. 1853, dated 6th October 1860.

Posting.—Ensign J. S. Tait, Probationary Assistant Engineer, to the Upper Sirhind Division of Public Works.

General Department, No. 2579, dated 6th October 1860.

Transfer.—Captain J. B. Smyly, Assistant Commissioner, from the Ferozepoor to the Mooltan District.

General Department, No. 2684, dated 6th October 1860.

Leave.—Extra Assistant Commissioner Sheikh Gholam Hussun, of the Jhelum Settlement, has obtained twelve months' leave on private affairs, under Section IX. of the Uncovenanted Leave Rules.

Judicial Department, No. 637, dated 6th October 1860.

Powers.—Mr. C. P. Watts, Assistant Commissioner, is vested with the special powers of an Assistant.

R. H. Davies,
Secy. to Govt., Punjab.

Lahore, the 3rd October 1860.

No. 392.—*Leave of Absence.*—Captain C. F. Smith, Captain of Police, Goorgaon, is granted fourteen days' privilege leave, from 4th October 1860, to visit Mussoorie.

No. 393.—Lieutenant A. U. F. Ruxton, 66th Goorkha Regiment, and Commandant, 3rd Regiment Punjab Infantry, for two months, from the date he may avail himself of it, to visit Bombay, on Medical Certificate, preparatory to applying for Furlough to Europe.

No. 394.—Lieutenant C. W. Hawes, 43rd Regiment Native Infantry, and Commandant of Cavalry, Corps of Guides, from 2nd September to 31st October 1860, to remain at Murree, on Medical Certificate, in extension of privilege leave.

No. 395.—Lieutenant A. R. Chapman, Doing Duty Officer, 4th Punjab Cavalry, for four months, from the date he may leave the Corps, for the purpose of proceeding to Lahore to study the Native languages.

No. 396.—Pending further orders, the admissions to Family Pensions of the Heirs of men of the Punjab Police, notified at pages 91, 118, and 124 of the *Punjab Gazette* of 1860, are cancelled.

Mooltan Division Mounted Police.

No 397.—Sowar Emaum Bux, who has been disabled from the effects of an injury in action, is, with the sanction of the Supreme Government, granted a Pension of Rupees 2-9-3 per mensem, with effect from the 1st instant.

No. 398.—With the sanction of the Supreme Government, the under-mentioned heirs of men, late of the Punjab Police, are admitted to Family Pensions, as specified opposite to their respective names:—

Number.	Names of Claimants.	Age at the time of application.	Degree of relationship to the deceased.	Name and Rank of deceased.	Amount of Pension recommended by the Local Government and stated by the Military Auditor General to be in accordance with recent decisions.	Date from which the Pension is to take effect.	Orders of the Government of India.	From what Treasury payable.
1	Kessoo ...	35	Widow	Dya Sing, Sepoy, 3rd Punjab Police Battalion	2-12-0 per mensem for life ...	21st Sept. 1857	Sanctioned—The Pension to cease on her re-marriage ...	Umritsur.
2	Emaum Bux ...	11	Son ...	Hossein Khan, Sowar, Mooltan Ressala Mounted Police ...	2-12-0 per mensem for twelve years ...	5th Sept. 1858	Sanctioned ...	Mooltan.
3	Sabhi ...	80	Mother	Oomer Khan, Sepoy, 7th Punjab Police Battalion	2-12-0 per mensem for life ...	12th Oct. 1857	Ditto ...	Umritsur.
4	Khuma ...	70	Father	Boota, Sepoy, 7th Punjab Police Battalion ...	Ditto ...	Ditto ...	Ditto ...	Ditto.
5	Paggie ...	44	Mother	Ghusseeta, Sepoy, 7th Punjab Police Battalion	Ditto ...	13th Oct. 1857	Ditto ...	Ditto.
6	Soocheyta ...	9	Son ...	Meean Dharree, Sowar, 7th Ressala Punjab Mounted Police ...	2-12-0 per mensem, until he attains the age of eighteen years	18th Sept. 1857	Ditto ...	Hooshyarpore.
7	Roupon ...	48	Widow	Jaymul Sing, Sowar, newly raised Mounted Police, Lahore Division ...	2-12-0 per mensem for life ...	14th Sept. 1857	Ditto ...	Lahore.
8	Mooladar ...	5	Son ...	Yarr Beg, Sowar, 5th Ressala, Lahore Division, Mounted Police ...	2-12-0 per mensem, until he attains the age of eighteen years	Ditto ...	Ditto ...	Ditto.
9	Dowlootee ...	15	Widow	Ellee Buksh, Sowar, 5th Ressala Punjab Mounted Police, Lahore Division ...	2-12-0 per mensem for life ...	29th Aug. 1857	Sanctioned.—The Pension to cease on her re-marriage ...	Umritsur.
10	Jaydavie ...	55	Ditto...	Goopaul Sing, Sowar, newly raised Mounted Police, Lahore Division ...	Ditto ...	21st Sept. 1857	Sanctioned. ...	Sealkote.
11	Maun Khour or Manuck Kour.	18	Ditto ..	Jowahir Sing, Sowar, 2nd Ressala Punjab Mounted Police, Lahore Division	Ditto ...	14th Sept. 1857	Sanctioned.—The Pension to cease on her re-marriage ...	Umritsur.

No. 399.—The Battery Order, dated 15th September 1860, by Captain T. E. Hughes, Commanding No. 3, Punjab Light Field Battery, making over Command of the Battery to Lieutenant A. Walker, the next Senior Officer, on his proceeding to Bombay on leave of absence, is confirmed.

LAHORE, THE 6TH OCTOBER 1860.

No. 400.—Officers Commanding Punjab Regiments, Police, &c., are informed that, in supersession of the orders marginally cited, five maunds is to be henceforward considered to be the proper load of a hired Camel.

No. 93, dated 8th September 1857.
No. 495, dated 9th December 1857.

No. 401.—The Regimental Order, dated 5th September 1860, by Lieutenant-Colonel H. B. Lumsden, C. B., Commanding Corps of Guides, directing Lieutenant E. E. B. Bond, Adjutant, to act as Commandant of Cavalry; and Lieutenant W. Forlong, doing Duty Officer, as Adjutant, with effect from the 5th September 1860, in room of Lieutenant C. W. Hawes, Commandant of Cavalry, Corps of Guides, who has obtained leave of absence, is confirmed.

5th Punjab Cavalry.

No. 402.—Ressaldar Fyzoolla Khan is dismissed the Service.

Naib Ressaldar Goollam Hossein is suspended from Rank and Pay for three months.

Duffadar Roostum Khan is reduced to the Grade of Sowar, and is transferred to the 1st Punjab Cavalry.

G. HUTCHINSON, *Major*,
Offg. Secy. to Government, Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59 will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

Notification, No. 19.

MR. J. DYER, Extra Assistant Commissioner of Sumbulpore, received charge of the Treasury of that District on the 9th instant.

W. WATERFIELD,
Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Accts to the Govt. of Bengal,
The 15th October 1860.

No. 1164.

Notice.

SALT.

NOTICE is hereby given, that Maunds 5,29,000 of Balasore Punjah Salt of 1265-66 S. S., deliverable from the *Export Depôts of the Agency, is for Sale at Rupees 360 per 100 Maunds.

* *Export Depôts.*	1265.	1266.
	Mds.	Mds.
Diegrah	700	16,000
Kassaful	1,800	68,600
Punchparrah	„	27,000
Bulramgurry	„	47,000
Gubgaon	„	61,800
Chattapaddah	„	1,32,000
Dheeye	15,000	69,800
Bansurrah	800	90,500
Total ...	18,300	5,10,700

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the Salt, up till 2 P. M. of Wednesday, the 17th instant.

Should the total quantity tendered for exceed the available Store, a rateable deduction will be made from the quantity specified in each Tender.

Payment for the Salt allotted must be made at the General Treasury on or before Monday the 5th proximo, failing which the acceptance of Tender must be considered as cancelled.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 12th October 1860.

Ecclesiastical.

THE REVEREND ANDREW HORSBURGH, of the United College of Saint Leonard and Saint Salvator at Saint Andrews, Fifeshire, M. A., Assistant Chaplain, has been appointed by the Lord Bishop a Surrogate in this Archdeaconry, for granting Episcopal Licenses of Marriage.

W. H. ABBOTT, *Jr.*,
Offg. Registrar and Secretary.

CALCUTTA,
The 16th October 1860.

Notice.

HINDOO HOLIDAYS IN OCTOBER 1860.

THE General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs, All Acceptances which may fall due between Friday the 19th, and Tuesday the 30th October 1860, both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th Sept. 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Notice.

WITH reference to the following Extract from the Orders of Government, No. 134, dated 27th April 1837, and the new Form of Bill prescribed by the Civil Auditor, the Sub-Treasurer notifies that *all* items of Subscriptions to the Uncovenanted Service Family Pension Fund, entered in the said Bills, will be deducted as therein directed, in accordance with these Orders.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 22nd September 1860.

Extract of a letter No. 134, *dated 27th April* 1837, *from Government, to the Committee of the Uncovenanted Service Family Pension Fund.*

PARA. 2.—In reply I am directed to state that the Right Hon'ble the Governor General of India in Council cannot impose on the Officers of Audit and Account the obligation to follow persons who may be employed as Assistants in Offices through the career of their employments. All that His Lordship can direct will be, that whenever in any Abstract a specific sum may be entered as deducted on account of Subscription, the sum so deducted shall be carried to a separate Head of Account. The onus of having the deductions inserted in the Abstracts must be on the parties interested.

I am, &c.,
(Signed) H. T. PRINSEP,
Secretary to Government.

Notice.

IT has been ruled that every Instrument to which the Government Savings Bank, as at present constituted, or any Officer of Government representing the Bank, is in that capacity a party, falls within the general Exemption and Rule at the end of Schedule A. in the Stamp Act, AND DOES NOT REQUIRE A STAMP OF ANY KIND.

J. I. HARVEY,
Secretary, Govt. Savings Bank.

FORT WILLIAM;
Govt. Savings Bank,
The 8th October 1860.

Notice.

IT is hereby notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

Notice.

IT is hereby notified for general information, that the Assessors of Income Tax for the Town and Suburbs of Calcutta have the following Divisions or Districts assigned to them :—

BABOO CHUNDER MOHUN CHATTERJEE.—First Division, from the North boundary of the Town to Neemtollah Street.

KOOMAR HARENDRA KRISHNA.—Second Division, from Neemtollah to Colootollah Street.

MR. T. P. OCKELTON.—Third Division, from Colootollah to Dhurrumtollah Street.

MR. J. MACKEY.—Fourth Division, South of Dhurrumtollah Street.

BABOO OBHOY CHURN MULLICK.—North Suburbs.
MR. W. HEYSHAM.—South Suburbs.
} The Entally Canal being the boundary between the 4th Division.

MR. E. B. BAKER.—Howrah.

All Returns should be directed or delivered to the Assessor of the Division in which the party resides. Their Office is that of the Commission, No. 9-1, Hastings' Street.

A. GROTE,
President.

The 12th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

CALCUTTA UNIVERSITY.

Subjects of Examinations for Honors in English and History for 1861 *and* 1862.

ENGLISH.

Chaucer	... Prologue to the Canterbury Tales.
Spencer	... Faerie Queene, Book I. First three Cantos,
Shakspeare	... Henry IV., Part I.; Macbeth.
Raleigh	... History of the World, Book V. First three Chapters.
Bacon	. Advancement of Learning.
Davis	... Nosce-te-ipsum.
Browne	... Vulgar Errors.
Locke	... Conduct of the Understanding.
Southey	... Madoc.
Campbell	... Gertrude of Wyoming.
Burke	... Reflections on the French Revolution.
Scott	... Ivanhoe.
Brougham	.. Speeches on Education and Slavery.
Carlyle	... Biographical Reviews :—Biography; Boswell's Life of Johnson; Burns; Voltaire; Heyne.

HISTORY.

As a period :—From the accession of Charles I to the abdication of James II., in Hume, Clarendon, Whitelock, Carlyle's Cromwell, and Burnet's History of his Own Times, with Smyth's Lectures on History—14-20th; including a general knowledge of the History of Europe during the same period as in Russell,* with Hallam's History of Literature for that period.

* Part I., Letters 75. 76, 77. Part II., Letters 8, 11, 12, 13, 15, 19.

2. Constitutional History—In Hallam, with the Introductory Chapters in Blackstone on the Constitution.

3. Political Economy—McCulloch's Elements and J. S. Mill.

4. History of Civilization—In Guizot, with Stewart's View of the Progress of Society, and Adam Fergusson on Civil Society.

5. Pritchard's Natural History of Man, (1 vol. work.)

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

CALCUTTA UNIVERSITY,
The 5th October 1860.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

শরিফ আফিস ১৩ অকটোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. BROWN,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estate to be sold to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd*.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2¼	24 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub-Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
1937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rahun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot ;
Collector's Office,
The 6th Octobe 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		THANNAH BHATTEEAREE, MOUZAH SHETULPORE, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	918 1 4	

T. D. WARD,
Offg. Collector.

CHITTAGONG COLLECTORATE,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ..	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshlotta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Toojee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Morad Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 8 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline. in Thannah Jaffrahgunge, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ..	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Public Works Department.

Sealed Tenders will be received by the undersigned, at the Civil Architect's Office, Calcutta, up to Friday, the 19th instant, for the transport of about 40,000 Maunds of Sylhet Stone Lime from Chuttuck to Calcutta.

Tenders are to specify the rate per 100 Maunds of 40 Seers each, including all cost of conveyance from Chuttuck to Calcutta, and storage in the Civil Architect's Godown at Cooley Bazar, near Baboo Ghât.

The Lime shall be made over for conveyance between the months of December and February next, and the Party or Parties whose Tenders may be accepted shall be responsible for all loss incurred in the transit.

Tenders to specify the time to be occupied in the transit.

Each Tender to be accompanied with a deposit of 100 Rupees, which shall be returned in the event of its not being accepted, or retained until the completion of the Contract.

Further Security to the amount of 2,000 Rupees will be required for the due fulfilment of the Contract.

L. F. Byrne, *C. E.*,
In charge of Civil Architect's Office.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 8th to 12th October 1860

Names of Places, &c.	Least Depth of Water.	Remarks.
	Ft In.	
Above its Entrance in Ganges ...	19 0	
On the Entrance Bar...	6 0	
From thence to Jungypore, 13¼ Miles ...	9 0	Least depth in Jellinghee River ft. in. 6 0
From Jungypore to Berhampore, 46 Miles ..	15 6	Least depth in Matabangah River ... 14 6
From Berhampore to Cutwa, 50 Miles ...	17 0	
And from Cutwa to Nuddea, 46 Miles ...	20 0	

Height of water on Gauge at Berhampore on the 11th October 1860, plus 18 feet.

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

Bhaugiruttee Entrance,
The 12th October 1860.

Advertisement of the Soonderbun Commissioner's Office.

Notice is hereby given, under Clause I., Rule I, for the Grant of Waste Lands in the Soonderbuns, of the 24th September 1853, that an application has been received for the following Lot in the Soonderbuns :—

Name of Lot.	Description of Land.	Estimated area in Beegahs.	Name of Applicant.	Remarks.
Lot No. 131	Jungle.	14,000 0 0	Mr. W. A. Sheppard ..	If no other application is received within one week, the Lot will be granted to this applicant.

J. H. Reily,
Soondn. Commr.

Soondn. Commr.'s Office ;
Allipore,
The 11th October 1860.

Court for the Relief of Insolvent Debtors at Calcutta

In the matter of Alexander McGilvray, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Robertson and Hickle, *Attorneys.*

Chief Clerk's Office, the 10th October 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II. and III.,

Can be had on application to the Printer of the *Calcutta Gazette,* Bengal Office, at 8 Rupees per copy.

Notice

Is hereby given, for the information of all Treasury Officers, that a Government Promissory Note, No. 15363 of the 5 (five) per Cent. Loan, for Rupees (22,200) twenty-two thousand and two hundred, in favor of Rajdhur, Jageerdar of Gowrar, has been lost in transit at the commencement of the Mutiny, and a new Note is about to be applied for.

C. Richardes,
Officiating Collector.

Hameerpore,
The 3rd October 1860.

Lost, Stolen, or Destroyed.

The Government Promissory Note, No. 5615 of 73030, the five per Cent. Loan of 1856-57, dated the 28th February 1857, for Company's Rupees (1,000,) standing in the name of Sodashib Biswas, the Proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in my favor.

Deegambory Dossee,
Widow of Sodashib Biswas,
Chatla.

Lost.

The two Halves of the Bank of Bengal Notes, Nos. 14246F and 21324F, of 100 Rupees each.

Lost, Stolen, or Destroyed.

THE under-mentioned Government Promissory Note, belonging to the late R. B. Thornhill, late Judge of Futteyghur. Payment of the Note, and Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of C. B. Thornhill, Esquire, Commissioner of the Allahabad Division, the Administrator to the Estate of the said R. B. Thornhill.—

No. 178, of the 5 per Cent Loan, of 1856-57, for Company's Rupees 1,000.

Advertisement.

STOLEN from the Office of the Executive Engineer, 8th Division Grand Trunk Road, the undermentioned Government Promissory Note, payment of which, and of Interest thereupon, has been stopped at the Loan Office:—

No. 7299; 19053 of 1842-43, for Rupees 500, bearing interest at 4 per Cent. Interest payable from the Ferozepore Treasury.

C. E. CHAPMAN,
Offg. Accountant, Punjab.

Found,

A GOLD Watch and Chain. The Owner may have them by sending to the Officiating Joint Magistrate of Nuddea a full description of them, with the particulars of their loss, and paying all expenses of carriage and advertisement.

D. J. MCNEILE,
Offg. Joint Magistrate.

Lost or Stolen,

FIRST Halves of the Bank of Bengal Notes, No. 28827C, for Rupees 50; Nos. 28131 and 20748, each at Rupees 10; and one old No. 14159, for Rupees 10. Payment stopped at the Bank.

Lost,

RIGHT hand halves of Bank of Bengal Notes,

No. 02784H. for Rupees 500.
„ 07215F. „ „ 100.

Also left hand halves of

No. 05887H. for Rupees 500.
„ 08192 „ „ 100.
„ 08133 „ „ 100.

Payment has been stopped.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5066.

* Bansberiah, situated about four miles from Hooghly.
Putteah, situated fifteen miles from Chittagong.
Mirzapore, on the West side of the River near Junghypore, subordinate to Berhampore Post Office.
Madareepore, situated twenty-four miles from Burisaul,
Meterhaut, situated twenty miles East of Paraset.
Jajpore, situated about twenty-one miles from Bhuddruck.

Notice is hereby given, for the information of the Public, that Post Offices have been opened at the Stations noted in the margin.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA;
The 11th October 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 4404.

Official Memorandum.

The 18th September 1860.—Under Orders of the Government of India, this Office Memorandum No. 3879, dated 31st ultimo, and the Notice appended to it, are hereby withdrawn.

No. 2661.

The 19th September 1860.—As very many letters on ordinary Post Office matters are addressed by the Public to the Post Master General instead of the Post Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post Master be addressed on all matters of his Office, except when any party may wish to prefer a complaint to higher authority.

No. 1598.

The 5th October 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 27th instant, will be closed at this Office at 5 P. M. on Thursday, the 18th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 18th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under	½	Ounce	Rs.	0	6	0
„	½	„	„	0	8	0
„	¾	„	„	0	14	0
„	1	„	„	1	0	0

No. 1599.

The 5th October 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay, on Friday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1652.

The 10th October 1860.—The Overland Mail, per Steamer *Nemesis* will be closed on Monday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.	*Vid* Southampton.
Postage	Under ¼ ounce	Rs. 0 8 0	Rs. 0 4 0
	¼ to ½ „	„ 0 8 0	
	½ to ¾ „	„ 0 14 0	„ 0 8 0
	¾ to 1 „	„ 1 0 0	
	1 to 2 „	„ 2 0 0	„ 1 0 0

No. 1674.

The 16th October 1860.—Notice is hereby given that the Mails for Port Blair, Callygouk and Moulmein, for transmission per Steamer *Fire Queen*, will be closed at this Office, on Saturday, the 20th instant, at 6 P. M.

No. 1765.

The 16th October 1860.—Notice is hereby given that, in consequence of the departure of the Steamer *Fiery Cross* having been postponed, the Mails for Penang, Singapore, and Hong Kong, will be closed at this Office, on Friday, the 19th instant, at 6 P. M.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

SECOND APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, OCTOBER 17, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,

Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860.

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishoshoree Dasia; sudder jumma, rupees 536-15-4.

R. J. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE,
The 10th October 1860.

No. 84.] [2233]

The Calcutta Gazette.

SATURDAY, OCTOBER 20, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor General on the 3rd October 1860, and is hereby promulgated for general information :—

ACT No. XLI OF 1860.

An Act relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

Preamble.

WHEREAS it is expedient to render lawful the Emigration of laborers, being Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 *(relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada)* to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

Act repealed.

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

Act XXXI of 1855 extended.

II. All the provisions of Act XXXI of 1855 and of the Schedule thereto shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words "or the British Colony of Saint Kitts" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

Commencement of Act.

III. This Act shall take effect as to the Colony of Saint Kitts from the day when the Governor-General of India in Council shall notify in the Calcutta Gazette, that such Regulations have been provided and such measures taken as the Governor-General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information :—

ACT No. XLII OF 1860.

An Act for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter.

Preamble.

WHEREAS, with a view to the more easy recovery of small debts and demands, it is expedient to establish Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter at the several Presidencies of Calcutta, Madras, and Bombay; It is enacted as follows :—

Constitution of Small Cause Courts.

I. It shall be lawful for the Executive Government of any of the said Presidencies or of any place, with the previous sanction of the Governor-General in Council, to constitute Courts of Small Causes, with the required establishment of Officers, at any place within the limits of their respective Governments, for the trial of suits under this Act, and to abolish any Court so constituted: Provided that no Judge of any Court constituted under this Act shall exercise any Civil jurisdiction except under the provisions of this Act.

Limits of territorial jurisdiction to be fixed.

II. Whenever any such Court may be so constituted, the Executive Government shall fix the territorial jurisdiction of such Court, and may, from time to time, alter the same as may appear proper.

III. The following are the suits which shall be cognizable by Courts of Small Causes constituted under this Act, namely, claims for money due, whether on bond or other contract, or for rent, or for personal property, or for the value of such property, or for damages, when the debt, damage, or demand does not exceed in amount or value the sum of five hundred Rupees. Provided that no action shall lie in any such Court on a balance of partnership account, unless the balance shall have been struck by the parties or their agents; or for a share or part of a share under an intestacy, or for a legacy or part of a legacy under a will; or for any claim for the rent of land or any other claim for which a suit may be brought before a Revenue Officer; or for the recovery of damages on account of alleged personal injuries, unless special damage of a pecuniary nature shall have resulted from such injury.

Description of suits cognizable by Small Cause Courts.

Proviso.

IV. Every Court of Small Causes constituted under this Act shall have cognizance of all such suits as are mentioned in the last preceding Section, if the defendant at the time of the commencement of the suit shall dwell or personally work for gain within the local limits of the jurisdiction of such Court.

Jurisdiction of the Court.

V. Every Court constituted under this Act shall use a seal, bearing the following inscription in English and in the language of the Court—"Court of Small Causes of ;" and every such Court shall be subject to the general control and orders of the Sudder Court.

Seal of the Court.

Court to be generally subject to the Sudder Court.

VI. Whenever a Court of Small Causes is constituted under this Act, no suit cognizable by such Court under the provisions of this Act shall be heard or determined in any other Court having any jurisdiction within the local limits of the jurisdiction of such Small Cause Court. Provided that nothing in this Act shall be held to take away the jurisdiction which a Magistrate, or a person exercising the powers of a Magistrate, or an Assistant or a Deputy Magistrate, can now exercise in regard to debts or other claims of a civil nature; or the jurisdiction which can be exercised by Village Moonsiffs or Village or District Punchayets under the provisions of the Madras Code, or by Military Courts of Request, or by Cantonment Joint Magistrates invested with Civil jurisdiction under Act III of 1859, or by a single Officer duly authorized and appointed under the rules in force in the Presidencies of Fort St. George and Bombay respectively, for the trial of small suits in Military Bazars, in Cantonments, and Stations occupied by the troops of those Presidencies respectively, or by Punchayets in regard to suits against Military persons, according to the rules in force under the Presidency of Fort St. George.

Suits within the jurisdiction of and cognizable by Small Cause Courts not to be heard by any other Court.

Saving of jurisdiction of Magistrate, &c;

of Village Moonsiffs and Village or District Punchayets in Madras;

of Military Courts of Request;

of single Officers appointed to try small suits in Madras and Bombay;

and of Military Punchayets in Madras.

VII. Courts of Small Causes constituted under this Act shall be held at such place or places within the local limits of their respective jurisdictions as shall from time to time be appointed by the local Government to which such Courts are subordinate.

Courts where to be held.

VIII. Whenever any such Court is directed to be held at more places than one within the local limits of its jurisdiction, the Judge of such Court, subject to the control of the Sudder Court, shall appoint the time at which the Court shall hold its sittings in every such place. Due notice of the time so appointed shall be given by a proclamation to be fixed up in some conspicuous place in the Court-house or other building in which the sittings of the Court are to be held.

Time of holding Courts, if they be directed to be held in more places than one.

IX. In all suits under this Act the summons to the defendant shall be for the final disposal of the suit, and no written statement other than the plaint shall be received unless required by the Court.

Summons.

X. At the time of passing a decree under this Act, the Court may, on the verbal application of the party in whose favor the decree is passed, direct immediate execution of the same by the issue of a warrant directed either generally against the personal property of the judgment debtor wherever it may be found within the local limits of the Court's jurisdiction, or specially against any personal property belonging to the judgment debtor within the same limits which may be indicated by the judgment creditor.

On application, immediate execution of decree may be granted against personal property of judgment debtor.

XI. In the execution of a decree under this Act, if, after the sale of the moveable property of a judgment debtor, any portion of a judgment shall remain due and the holder of such judgment desire to issue execution upon any immoveable property belonging to the judgment debtor, the Court, on the application of such judgment creditor, shall grant him a copy of the judgment and a certificate of any sum remaining due under it, and on the presentation of such copy and certificate to any Civil Court having general jurisdiction in the place in which the immoveable property of the judgment debtor is situate, such Court shall proceed to enforce such judgment according to its own rules and mode of procedure in like cases.

Execution against immoveable property, if moveable property not sufficient.

XII. In suits tried under this Act, all decisions and orders of the Court shall be final. Provided that it shall be competent to the Court, if it shall think fit, to grant a new trial if applied for within the period of thirty days from the date of the decision, but no new trial shall be granted unless the party applying for the same shall with his application deposit in Court the amount for which judgment shall have been given against him including the costs (if any) of the opposite party.

Decision in certain suits to be final.

Proviso.

XIII. If in the trial of any suit under this Act any question of law, or usage having the force of law, or the construction of a document affecting the merits of the decision, shall arise, on which the Court shall

Court may refer questions of law &c. to Sudder Court.

entertain reasonable doubts, the Court may, either of its own motion or on the application of any of the parties to the suit, draw up a statement of the case and submit it, with its own opinion, for the decision of the Sudder Court.

Court may pass decree contingent upon the opinion of the Sudder Court, pending which execution not to issue.

XIV. The Court may proceed in the case notwithstanding a reference to the Sudder Court, and may pass a decree contingent upon the opinion of the Sudder Court on the point referred; but no execution shall be issued in any case in which a reference shall be made to the Sudder Court, until the receipt of the order of that Court.

Full bench of the Sudder Court to decide cases referred under this Act.

XV. Cases referred for the opinion of the Sudder Court shall be dealt with by a full bench of that Court.

Sudder Court to fix an early day for the hearing of the case. Proclamation thereof.

XVI. The Sudder Court shall fix an early day for the hearing of the case, and shall notify the same by a proclamation to be fixed up in the Court-house of that Court.

Parties may appear and be heard in person or by pleader.

XVII. The parties to the case may appear and be heard in the Sudder Court in person or by pleader.

Decision of Sudder Court how to be transmitted.

XVIII. The Sudder Court, when it has heard and considered the case, shall transmit a copy of its judgment, under the seal of the Court and the signature of the Register, to the Court by which the reference was made; and such Court shall, on the receipt thereof, proceed to dispose of the case conformably to the decision of the Sudder Court.

Costs of reference to Sudder Court.

XIX. Costs, if any, consequent on the reference of a case for the opinion of the Sudder Court, shall be costs in the suit.

Sudder Court empowered to make rules of practice &c.

XX. The Sudder Court shall have power to make and issue general rules for regulating the practice and proceedings of the Courts established under this Act, and also to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and for keeping all books, entries, and accounts to be kept by the Officers, and from time to time to alter any such rule or form; provided that such rules and forms be not inconsistent with the provisions of this Act, or of any other law in force

Provisions of Act VIII of 1859 made applicable to cases cognizable under this Act.

XXI. Except as hereinbefore provided, the provisions of Act VIII of 1859 *(for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter)* shall be applicable to cases cognizable under this Act in so far as the same may be applicable and necessary.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT No. XLIII OF 1860.

An Act to amend Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter).*

Preamble.

WHEREAS it is expedient to amend the provisions relating to special appeals contained in Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)*; It is enacted as follows:—

No special appeal from decision of any Court subordinate to the Sudder Court in certain suits.

I. No special appeal shall lie from any decision or order which shall be passed on regular appeal after the passing of this Act by any Court subordinate to the Sudder Court, in any suit of the nature cognizable in Courts of Small Causes under Act XLII of 1860, when the debt, damage, or demand for which the original suit shall be instituted shall not exceed five hundred Rupees. But every such order or decision shall be final.

Reference of question to the Sudder.

II. If in any suit in which an order or decision is made final under this Act, any question of law, or usage having the force of law, or the construction of a document affecting the merits of the case, shall arise, on which the Court trying such suit shall entertain reasonable doubts, the Court may either of its own motion, or on the application of either of the parties to the suit, draw up a statement of the case, and submit such statement with its own opinion for the decision of the Sudder Court.

Court may pass decree contingent upon the opinion of the Sudder Court, pending which execution not to issue.

III. The Court may proceed in the case notwithstanding a reference to the Sudder Court, and may pass a decree contingent upon the opinion of the Sudder Court on the point referred; but no execution shall be issued in any case in which a reference shall be made to the Sudder Court, until the receipt of the order of that Court.

Full bench of the Sudder Court to decide cases referred under this Act.

IV. Cases referred for the opinion of the Sudder Court shall be dealt with by a full bench of that Court.

Sudder Court to fix an early day for the hearing of the case. Proclamation thereof,

V. The Sudder Court shall fix an early day for the hearing of the case, and shall notify the same by a proclamation to be fixed up in the Court-house of that Court.

Parties may appear and be heard in person or by pleader.

VI. The parties to the case may appear and be heard in the Sudder Court in person or by pleader.

Decision of Sudder Court how to be transmitted.

VII. The Sudder Court, when it has heard and considered the case, shall transmit a copy of its judgment under the seal of the Court and the signature of the Register, to the Court by which the reference was

made; and such Court shall, on the receipt thereof, proceed to dispose of the case conformably to the decision of the Sudder Court.

Costs of reference to Sudder Court

VIII. Costs, if any, consequent on the reference of a case for the opinion of the Sudder Court, shall be costs in the suit.

Act not to extend to decisions passed on regular appeal by Assistant Judges in Bombay.

IX. Nothing in this Act shall extend to any decision or order passed on regular appeal by any Assistant Judge in the Presidency of Bombay.

Construction of Act of 1859.

X. This shall be construed and read as part of Act VIII

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860:—

ACT NO XLIV OF 1860.

An Act for providing for the exercise of certain powers by the Governor-General during his absence from his Council.

Preamble.

WHEREAS the Governor-General in Council has declared that it is expedient that the Governor-General should visit the North-Western Provinces of the Presidency of Fort William in Bengal, and other parts of India, unaccompanied by any Member of his Council; It is enacted as follows:—

Powers to be exercised by the Governor-General during his absence from Council.

I. During the absence of the Governor-General from his Council, it shall be lawful for the Governor-General alone to exercise all the powers which might be exercised by the Governor-General in Council, in every case in which the said Governor-General may think it expedient to exercise these powers.

Powers of the President in Council.

II. All powers vested in the Governor-General in Council by any Act of the Government of India may be lawfully exercised by the President in Council.

Commencement and duration of Act.

III. This Act shall commence from the day on which it shall be notified, by an order published in the Official Gazette, that the Governor-General has quitted Calcutta for the purpose of so proceeding as aforesaid; and shall not continue in force for a longer period than three months.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT NO. XLVI. OF 1860.

An Act to authorize and regulate the Emigration of Native Laborers to the French Colonies.

Preamble.

WHEREAS a Convention has been negotiated between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles:—

ARTICLE I.

The French Government shall be at liberty to recruit and engage laborers for the French Colonies in the Indian territories belonging to Great Britain, and to embark Emigrants, being subjects of Her Britannic Majesty, either in British or French Ports in India, under the conditions hereinafter stipulated.

ARTICLE II.

The French Government shall intrust the direction of its operations in every centre of recruitment to an Agent chosen by itself.

Those Agents must be approved by the British Government.

Such approval is assimilated, with regard to the right of granting and withdrawal, to the Exequatur given to Consular Agents.

ARTICLE III.

This recruitment shall be effected conformably to the regulations which now exist, or may hereafter be established, for the recruitment of laborers for British Colonies.

ARTICLE IV.

The French Agent shall, with regard to the operations of recruitment which are intrusted to him, enjoy for himself and for the persons whom he may employ, all the facilities and advantages afforded to the recruiting Agents for British Colonies.

ARTICLE V.

The Government of Her Britannic Majesty shall appoint in those British Ports where Emigrants may be embarked, an Agent who shall be specially charged with the care of their interests.

In French Ports the same duty with regard to Indian subjects of Her Britannic Majesty shall be confided to the British Consular Agent.

Under the term "Consular Agents" are comprised Consuls, Vice-Consuls, and all other Commissioned Consular Officers.

ARTICLE VI.

No Emigrant shall be embarked unless the Agent described in the preceding Article shall have been enabled to satisfy himself either that the Emigrant is not a British subject or, if a British subject, that his engagement is voluntary, that he has a perfect knowledge of the nature of his contract, of the place of his destination, of the probable length of his voyage, and of the different advantages connected with his engagement.

ARTICLE VII.

The contracts of service, with the exception provided for by Section 1 of Article IX, and by Section 2 of Article X, shall be made in India, and shall either bind the Emigrant to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony.

ARTICLE VIII.

The contracts shall, moreover, make stipulation for :—

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations, as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government Officer, his illness shall have arisen from his own misconduct.

In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX, and XXI of the present Convention.

ARTICLE IX.

1. The duration of the Immigrant's engagement shall not be more than five years. In case, however, he shall be duly proved to have absented himself from work, he shall be bound to serve a number of days equal to the time of his absence.

2. At the expiration of that period, every Indian who shall have attained the age of ten years at the time of his departure from India, shall be entitled to a return-passage at the expense of the French Government.

3. If he can show that his conduct has been regular, and that he has the means of subsistence, he may be allowed to reside in the Colony without any engagement; but from that time he will lose his right to a free return-passage.

4. If he consents to contract a new engagement, he will be entitled to a bounty, and will retain his right to a return-passage at the expiration of this second engagement.

The right of the Immigrant to a return-passage extends to his wife, and to his children who quitted India under the age of ten years, as well as to those born in the Colonies.

ARTICLE. X.

The Immigrant shall not be bound to work more than six days in seven, nor more than nine hours and a half a day.

The conditions of task-work and every other kind of regulation for work, shall be freely arranged with the laborer. The obligation to provide, on holidays, for the care of animals and the necessities of daily life, shall not be considered as work.

ARTICLE XI.

In British Ports, the arrangements which precede the departure of the Emigrants shall be conformable to those prescribed by the regulations for the British Colonies.

In French Ports, the Emigration Agent or his deputies shall, on the departure of every Emigrant ship, deliver to the British Consular Agent a nominal list of the Emigrants who are subjects of Her Britannic Majesty, with a description of their persons, and shall also communicate to him the contracts of which he may require copies.

In such case, only one copy shall be given of all contracts of which the provisions are identical.

ARTICLE XII.

In the Ports of embarkation, the Emigrants who are subjects of Her Britannic Majesty shall be at liberty, conforming to the regulations of Police relative to such establishments, to leave the Depôts, or other place in which they may be lodged, in order to communicate with the British Agents, who on their part may at any reasonable hour visit the places in which the Emigrants, subjects of Her Britannic Majesty, are collected or lodged.

ARTICLE XIII.

Emigrants may leave India for the Colonies to the East of the Cape of Good Hope at all times of the year.

For other Colonies they may leave only from the 1st of August to the 15th of March. This arrangement applies only to sailing vessels; vessels using steam power may leave at any time of the year.

Every Emigrant sailing from India for the Antilles, between the 1st of March and the 15th of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics

ARTICLE XIV.

Every Emigrant vessel must carry an European Surgeon and an Interpreter.

The Captains of Emigrant vessels shall be bound to take charge of any despatch which may be delivered to them by the British Agent at the Port of embarkation for the British Consular Agent at the Port of destination, and to deliver it to the Colonial Government immediately after his arrival.

ARTICLE XV.

In every vessel employed for the conveyance of Emigrants, subjects of Her Britannic Majesty, the Emigrants shall occupy, either between decks, or in cabins on the upper deck, firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal and at Chandernagore, and for every cubic space of sixty feet in other French Ports, and in the Presidencies of Bombay and Madras.

An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

A place shall be fitted up for a hospital in every Emigrant ship.

Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

ARTICLE XVI.

Each shipment of Emigrants shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as may be fixed for the British Colonies.

ARTICLE XVII.

The British Agents at the embarkation shall have, at all reasonable times, the right of access to every part of the ship which is appropriated to the use of Emigrants.

ARTICLE XVIII.

The Governors of the French establishments in India shall make such administrative regulations

as may be necessary to ensure the complete execution of the preceding stipulations.

ARTICLE XIX.

On the arrival of an Emigrant ship in any French Colony, the Government shall cause to be transmitted to the British Consular Agent any despatches which it may have received for him, together with—

1. A nominal list of all laborers disembarked who are subjects of Her Britannic Majesty.

2. A list of the deaths or births which may have taken place during the voyage.

The Colonial Government shall take the necessary measures to enable the British Consular Agent to communicate with the Emigrants before their distribution in the Colony.

A copy of the "List of Distribution" shall be delivered to the Consular Agent.

He shall be informed of all deaths and births which may occur during the period of engagement, as well as of all changes of employer, and of all departures on a return-passage.

Every fresh engagement, or act of renunciation of the right to a free return-passage, shall be communicated to the Consular Agent.

ARTICLE XX.

All Immigrants, being subjects of Her Britannic Majesty, shall, in the same manner as other subjects of the British Crown, and conformably to the ordinary rules of international law, enjoy, in the French Colonies, the right of claiming the assistance of the British Consular Agents; and no obstacle shall be opposed to the laborer's resorting to the Consular Agent and communicating with him; without prejudice, however, to the obligations arising out of his engagement.

ARTICLE XXI.

In the distribution of laborers no husband shall be separated from his wife, nor any father or mother from their children under fifteen years of age. No laborer shall be required to change his employer without his own consent, unless he be transferred to the Government, or to the person who has acquired the property on which he is employed.

Immigrants who may become permanently incapable of work, either by sickness or by any other cause beyond their own control, shall be sent back at the expense of the French Government, whatever time may still be wanting to entitle them to a free return-passage.

ARTICLE XXII.

All operations of immigration may be carried on in the French Colonies by French or British vessels without distinction.

British vessels which may engage in those operations shall be bound to conform to all the measures of Police, health, and equipment which may apply to French vessels.

ARTICLE XXIII.

The labor regulations of Martinique shall serve as the basis for all the regulations of the French Colonies into which Indian Emigrants, subjects of Her Britannic Majesty, may be introduced.

The French Government engages not to introduce into those regulations any modification, the result of which would be to place the said Indian subjects in an exceptional position, or to impose upon them conditions of labor more stringent than those prescribed by the said regulations.

ARTICLE XXIV.

The present Convention applies to emigration to the Colonies of Re-Union, Martinique, Guadeloupe and its dependencies, and Guiana.

It may hereafter be applied to immigration to other Colonies in which British Consular Agents shall be established.

ARTICLE XXV.

The provisions of the present Convention relative to the Indian subjects of Her Britannic Majesty shall apply to the Natives of every Indian State which is under the protection or political control of Her said Majesty, or of which the Government shall have acknowledged the supremacy of the British Crown.

ARTICLE XXVI.

The present Convention shall begin to take effect on the 1st of September 1861, and shall continue in full force for three years and a half. It shall remain in full force, if notice for its termination be not given in the course of the month of September of the third year, and then notice can be given only in the course of the month of September of each succeeding year.

In case of notice being given for its termination it shall cease eighteen months afterwards.

It is understood that the stipulations of the present Convention relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favor of the said Indians until they shall either have been sent back to their own country or have renounced their right to a return-passage.

And whereas a Convention was concluded and signed at Paris on the 25th day of July 1860 between Her said Majesty the Queen of Great Britain and Ireland and His said Majesty the Emperor of the French, consisting of the same Articles, but limited to the emigration to the French Colony of Re-Union from India of Native laborers to the number of not more than six thousand:

And whereas it is necessary, in order to give effect to the said Conventions, and for the due protection of Natives of India emigrating to French Colonies, that an Act of the Legislative Council of India should be passed; It is enacted as follows:—

Acts repealed.

I. Act XIV of 1839 and Section III Act XXIV of 1852 are repealed in so far as they render liable to penalties every person who shall make with any Native of India any contract to be performed in the French Colonies of Re-Union, Martinique, Guadeloupe and its dependencies, or Guiana, or in any other French Colony in which a British Consular Agent has been or shall hereafter be established, and to which this Act shall be extended by an order of the Governor-General of India in Council as hereinafter provided, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, or from any French Port in India, to any of the said Colonies.

Nomination of Agents for Calcutta, Madras, and Bombay.

II. The French Government may nominate a person to be Emigration Agent under this Act for each of the Ports of Calcutta, Madras, and Bombay.

Provided that such person, before entering on the duties of his office under this Act, shall have been approved by Her Majesty.

Proviso.

III. The Emigration Agents so nominated and approved as aforesaid shall be authorized, under the conditions prescribed in this Act, to recruit and engage Native laborers for all or any of the French Colonies aforesaid.

Powers of Agents.

IV. The said Emigration Agents shall act in conformity with the regulations now or hereafter existing for the recruitment of Native laborers for British Colonies, and shall, with regard to the operations of recruitment which are entrusted to them, enjoy for themselves and the persons whom they may employ in the management of the said operations, all the facilities and advantages afforded to the Emigration Agents for British Colonies.

Operations of recruitment.

V. The Protector of Emigrants at each of the three British Ports aforesaid, shall act for the British Government as Protector of laborers emigrating under the provisions of this Act. In French Ports in India the duty confided to the British Consular Agents by Article V of the said Convention shall be performed under such instructions as may be given by the Governor-General in Council in that behalf.

Protector of Emigrants.

VI. All contracts of service made with laborers emigrating under this Act, except the contracts mentioned in Section 4 of Article IX and Section 2 of Article X of the above recited Convention, shall be made in India, and shall bind the Emigrant either to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony to which he emigrates.

Contracts of service, with certain exceptions, to be made in India. Effect of contract.

VII. The contracts of service shall be in accordance with the terms of the said Convention, and shall make provision for—

Matters to be provided for in contract.

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government Officer, his illness shall have arisen from his own misconduct.

5. In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX, and XXI of the Convention hereinbefore recited.

VIII. It shall not be lawful to convey any Emigrant, being a native of India, who may embark for the purpose of laboring for hire in any one of the said Colonies from any of the three British Ports aforesaid in any ship or vessel, unless a license be obtained for carrying Emigrants in any such ship or vessel from the Government of the Presidency in which the Port is situated. A fee, not exceeding one Rupee per Emigrant, as may be regulated from time to time by the local Government, shall be demandable in respect of every such license, which fee shall be carried to the credit of the said Government, and the granting or withholding any such license shall be entirely discretionary with the Government; and in consideration of such license the Master of every ship conveying or destined to convey Emigrants from India, shall execute a Bond binding himself and his owners in a penal sum of ten thousand Rupees to conform to the several conditions herein provided, and the said Bond shall be executed in duplicate, that it may be put in suit either at the place of execution or in the Colony to which the Emigrants are to be conveyed, and one copy shall be forwarded to the British Consular Agent at such Colony, to be dealt with as the case may require. And every ship or vessel in which any such Emigrant shall be embarked without a license being obtained as aforesaid, shall be liable to be forfeited, and the Master thereof shall be liable, as for a misdemeanor, to a fine of one hundred Rupees for every such Emigrant so illegally embarked.

Emigrant ships to be licensed.

Fee for license.

Master of ship to give Bond.

Penalty if ship be not licensed.

IX. It shall not be lawful for the Master of any vessel licensed as above mentioned to receive on board any Emigrant laborer, as above provided, unless such laborer shall have in his possession and show a certificate or pass, to be given to him by the Emigration Agent of the Port under this Act, countersigned by the Protector of Emigrants, stating his name and the name of his father, and his age, and certifying that, having appeared before such Agent, he has declared his willingness to proceed to work for hire in the Colony to which such vessel is bound, and has been engaged by him as an Emigrant to such Colony on the part of the Government thereof.

Master of vessel not to receive on board any Emigrant without a certificate.

Certificate what to state, &c.

X. The Protector of Emigrants shall ascertain, by personal communication with every Emigrant previously to his or her embarkation from the Port or place for which such Protector shall have been appointed, that such Emigrant has not been induced to emigrate by any fraud or by any false or unreasonable expectation, and is aware of the distance of the Colony to which he or she is about to emigrate from the place where he or she is about to embark, and that the real advantages likely to be derived from a removal to such Colony have been explained to such Emigrant, and that such Emigrant has been duly cautioned against unreasonable and unwarrantable expectations; and that every such Emigrant is in good health and not incapacitated from labor by old age, bodily infirmity, or disease; provided that every such Protector shall make the enquiries specified in such Section in an open Court or public Office to which all persons shall have admission.

Protector to hold personal conference with every Emigrant before embarkation.

Enquiries to be made in public.

XI. Before any ship or vessel, so licensed to carry Emigrant laborers as above provided, shall be cleared out from any of the aforesaid Ports for any of the Colonies aforesaid, it shall be necessary

Before Port-clearance, Master of Ship to obtain certificate from Emigration Agent stating—

for the Master of such ship or vessel, provided any Emigrant of the description aforesaid shall embark therein to obtain from the Protector of Emigrants at such Port as aforesaid, a certificate, under the hand of such Protector, to the effect following, that is to say—

That the foregoing Section has been complied with.

First.—That such Protector has by personal communication done what is required on the part of such Protector by the last preceding Section of this Act.

That the directions in this Act as to health &c. have been complied with.

Second.—That all the directions contained in this Act for ensuring the health and safety of passengers have been duly complied with.

That the rules issued by the Governor-General in Council as to Medical attendance &c. have been complied with.

Third.—That such rules have been complied with as the Governor-General in Council shall from time to time frame touching the Medical attendance and Medical stores and the proper clothing to be provided, the species of provisions suited to Native habits, the number of women that should accompany the Emigrants, or other matters.

Probable lengths of voyage.

XII. The probable lengths of the voyages to the several French Colonies from the Ports aforesaid shall be deemed for the purposes of this Act to be as follows :—

From the Port of Calcutta to Re-Union—

Between the months of April and October inclusive, ten weeks.

Between the months of November and March inclusive, eight weeks.

From the Port of Madras—

Between the months of April and October inclusive, seven weeks.

Between the months of November and March inclusive, five weeks.

From the Port of Bombay—

Between the months of April and September inclusive, five weeks ; and between the months of October and March inclusive, six weeks.

From the Port of Calcutta to Martinique, Guadeloupe and its dependencies, twenty weeks.

From the Port of Madras, nineteen weeks.

From the Port of Bombay, nineteen weeks.

From the Port of Calcutta to Guiana, twenty-six weeks.

From the Port of Madras, nineteen weeks.

From the Port of Bombay, nineteen weeks.

Provided that the Governor-General of India Council may, by order to be published in the Calcutta Gazette, extend this Act to any other French Colony not expressly named herein at which a British Consular Agent is established and to which the application of the above recited Convention shall be extended, and in such order may declare the probable length of the voyage to such Colony. Such declaration shall have the same force and effect as if it formed part of this Section.

Time of sailing.

XIII. *Clause* 1.—Emigrants may leave India for the French Colonies to the East of the Cape of Good Hope at all times of the year.

Clause 2.—For the other French Colonies, they may leave only from the 1st of August to the 15th of March. This arrangement applies only to sailing vessels; vessels using steam power may leave at any time of the year.

Clause 3.—Every Emigrant sailing from India for any French Colony Westward of the Cape of Good Hope between the 1st of March and the 15th of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

Emigrant vessel to carry an European Surgeon and an Interpreter. Captain to take charge of Despatches from the Protector to the British Consular Agent.

XIV. Every Emigrant vessel must carry an European Surgeon and an Interpreter. The Master of every Emigrant vessel shall be bound to take charge of any Despatch which may be delivered to him by the Protector of Emigrants at the Port of embarkation, for the British Consular Agent at the Port of destination, and to deliver it to the Colonial Government immediately after his arrival.

Space to be set apart for Emigrants on boardship.

XV. *Clause* 1.—In every vessel employed for the conveyance of Emigrants, the Emigrants shall occupy, either between decks, or in cabins on the upper deck firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of five feet and a half

Clause 2.—No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal, and for every cubic space of sixty feet in the Presidencies of Bombay and Madras.

Clause 3.—An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

Clause 4.—A place shall be fitted up for a hospital in every Emigrant ship.

Clause 5.—Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

Amount or proportion of provisions to be carried by Emigrant vessel over and above the victualling of the crew.

XVI. There shall be actually laden on board of every ship or vessel conveying Emigrants into any of the Colonies aforesaid at the time of departure of such ship or vessel from the Port at which such laborers shall be embarked, good and wholesome provisions for the use and consumption of the said passengers, over and above the victualling of the crew, to the amount or in the proportion following : that is to say—a supply of water to the amount of five gallons for every week of the computed voyage for every passenger on board such ship or vessel, such water being carried in tanks or sweet casks; and a supply of rice, bread, biscuit, flour, oatmeal, or bread stuffs to the amount of seven pounds weight to every week of the computed voyage for every such passenger.

Proviso.

Provided always that, when any such ship or vessel shall be destined to call at a Port or place in the course of her voyage for the purpose of filling up her water-casks, a supply of water at the rate before mentioned for every week of an average voyage to such Port or place of calling shall be deemed to be a compliance with this Regulation ; and provided that the preceding Regulation regarding food shall be deemed to have been complied with in any case when it shall be made to appear that, by the special authority of the Governor-General of India in Council, any other articles of food were substituted

for the articles above enumerated, as being in his judgment equivalent thereto. Provided also that when any such ship or vessel is fitted with Normandy's Apparatus for distilling sea-water, a reduction shall be allowed of one-third in the quantity of water required to be provided as aforesaid.

Before Port-clearance Master of vessel to obtain a Survey Certificate.

XVII. Before any such ship or vessel shall be cleared out on any such voyage, the Protector of Emigrants at the Port or place from which such ship or vessel shall be cleared out, shall survey or cause to be surveyed by some competent person, the provisions and water hereinbefore required to be on board for the consumption of passengers, and shall ascertain that the same are in good and sweet condition, and also that, over and above the same, there is on board an ample supply of water and stores, for the victualling of the crew of the ship or vessel, and shall also ascertain that such ship or vessel is generally reputed sea-worthy, and that the directions hereinbefore contained for ensuring the health and safety of the passengers have been complied with, and shall grant a certificate thereof, under his hand, to the Master of such ship or vessel.

Up to what time Master of vessel to furnish Emigrants with provisions.

XVIII. The Master of every ship or vessel conveying Emigrants to any of the said Colonies shall be bound to provide for and furnish to every such Emigrant, and his wife and children, a sufficient quantity of good and wholesome provisions for his, her, and their daily maintenance during such voyage, and during the space of forty-eight hours next after the arrival of such ship or vessel at the place of destination.

Emigrant vessel to carry copies and translations of these Regulations.

XIX. Two copies of Sections X to XX inclusive of this Act, and two copies of a translation thereof in such Native language as the local Government may direct, authenticated by the signature of the Protector of Emigrants at the Port or place at which such Emigrants shall embark, shall be delivered to the Master by such Protector at the time of clearance, and shall be kept on board of every ship or vessel carrying such Emigrants as aforesaid, during the whole voyage, and one of such copies or translations shall, upon request made at any reasonable time to the Master of the ship or vessel, be produced to any passenger for his perusal.

Master to deliver list to Emigration Agent.

XX. The Master of every ship or vessel carrying Emigrants from India to any of the Colonies aforesaid shall, before clearing out such ship or vessel, deliver to the Protector of Emigrants at the Port or place from which such vessel is cleared out, a list in writing, together with a duplicate of the same, specifying, as accurately as may be, the names, ages, and occupations of all and every the Emigrants on board such ship or vessel, and such Protector shall thereupon deliver to the said Master the counterpart of such list signed by such Protector; and the said Master shall, on the arrival of such ship or vessel at the place of destination, and previous to the disembarkation of any such Emigrants, give notice of the arrival of such ship or vessel, and deliver the said counterpart of such list to the British Consular Agent at the Colony at which the said ship or vessel may have arrived.

Penalty for non-compliance with particulars required before clearance.

XXI. If the Master of any ship or vessel shall, at any of the Ports aforesaid, take on board such ship or vessel any Emigrant laborer of the description aforesaid, and shall clear such ship or vessel for any of the said Colonies without having fully complied with every particular herein required previously to clearance, he shall be liable, on conviction before any Magistrate or Justice of the Peace, to a penalty not exceeding two hundred Rupees for every Emigrant laborer so taken on board his ship or vessel.

Penalty for taking on board, after clearance, Emigrants not entered in list.

XXII. If the Master of any ship or vessel shall, after having cleared such ship or vessel at any such Port as aforesaid for any of the said Colonies, take on board any such Emigrant laborer as aforesaid without having entered such Emigrant laborer in such list as aforesaid, or without having obtained such duplicate as aforesaid containing the entry of such Emigrant prior to clearance, he shall be liable, on conviction before any Magistrate or Justice of the Peace, to a penalty not exceeding five hundred Rupees for every Emigrant so taken on board his ship or vessel.

Penalty for fraudulent acts whereby certificate becomes inapplicable to the altered state of the vessel.

XXIII. If any Master of any ship or vessel cleared for any of the said Colonies as aforesaid shall, after having obtained such certificate as aforesaid, fraudulently do or suffer to be done any act or thing whereby such certificate shall become inapplicable to the altered state of the ship or vessel, its passengers, or other matters to which such certificate relates, such Master shall be liable on conviction to a penalty not exceeding five thousand Rupees, besides incurring a forfeiture of any Bond executed in consideration of any license obtained for the vessel as originally described.

Custom House Officers and Pilots to exercise, for the purposes of this Act, certain powers vested in the former for the prevention of smuggling.

XXIV. All the powers vested by law in the Officers of Customs in regard to the searching and detention of ships or vessels or otherwise for the prevention of smuggling on board thereof, may be exercised by such Officers for the prevention of illegal embarkation of such Emigrants as aforesaid on board ships or vessels bound for any of the said Colonies and of other offences against this Act; and all Pilots in the service of the Government of India shall be invested with the same powers and be charged with the same duties as Preventive Officers of Customs in this behalf.

Custom House Officers and Pilots at Calcutta to countersign papers.

XXV. Whenever a vessel shall clear from Calcutta for any of the said Colonies with Emigrant laborers duly embarked thereon, the Customs Officer on board such vessel shall countersign the pass or certificate brought on board such vessel by every such Emigrant laborer and shall keep a register of every such Emigrant laborer as may come on board. And such Customs Officer shall remain on board such vessel until she shall arrive in Saugor roads, and shall not come away until muster of the crew and passengers and Emigrant laborers has been made in his presence and in that of the Pilot in charge

To muster crew and Passengers and Emigrants.

of the vessel; and after the Customs Officer has taken muster and quitted the vessel, the Pilot shall continue to exercise the duties indicated in the last preceding Section of this Act; and it shall be lawful for him, if he shall deem it necessary, to require the Master or Commander to take a general muster of the crew and passengers and Emigrant laborers on board, and to sign a muster roll so taken. And every such Custom House Officer and Pilot shall make a complete report of the Emigrant laborers on board of any ship at the time of his quitting the same; and such report shall contain a declaration that to the best of the declarant's belief no additional Emigrant laborers have been received on board since obtaining the certificate, and that nothing else has been done or omitted to be done in the ship or vessel contrary to the provisions of this Act; and every such report or muster (if any) shall be transmitted without delay to the Protector of Emigrants at the Port. And any Custom House Officer or Pilot who shall wilfully make a false, erroneous, or incomplete report of the Emigrant laborers on board of any ship, or who shall connive at the unauthorized embarkation of any such Emigrant laborers, shall be liable, besides dismissal, to a fine of five hundred Rupees, commutable if not paid to imprisonment in the Civil Jail for six months, and the penalty shall be adjudged in like manner as similar penalties are adjudged for offences committed in respect to the Customs Revenue.

Report of Emigrants on board.

Penalty.

XXVI. If any person shall forge, or shall use knowing it to be forged, any document required by this Act, such person shall be liable to be imprisoned for any period not exceeding seven years.

Punishment for forgery of document required by this Act.

XXVII. All the several penalties to which the Masters of ships or vessels are liable by this Act shall be enforced by information laid before any Magistrate or Justice of the Peace at the instance of the Protector of Emigrants or of any Officer appointed for the purpose by the Government of the Presidency or place, or may be enforced by putting in suit the Bond given by the Master, if such Bond has been given in consideration of the licen-e granted to the ship.

Penalties how to be enforced

XXVIII. All fines and penalties imposed by a Magistrate or Justice of the Peace under the authority of this Act, if no other means for enforcing the payment of such fines and penalties are provided by this Act, may in case of non-payment thereof be levied by distress and sale of the goods and chattels of the offender by warrant of the Magistrate or Justice. When a warrant of distress is issued, the Magistrate or Justice may order the offender to be detained and kept in safe custody until return can be conveniently made to such warrant, unless the offender enter into a recognizance, with or without sureties, conditioned for his appearance before him on the day appointed for such return, such day not being more than eight days from the time of taking such recognizance; but if before issuing such warrant of distress, it shall appear to the Magistrate or Justice, by the admission of the offender or otherwise, that no sufficient distress can be had within the jurisdiction of such Magistrate or Justice whereon to levy such fine or penalty, he may, if he think fit, refrain from issuing such warrant of distress; and in such case, or if such warrant shall have been issued and upon the return thereof such insufficiency aforesaid shall be made to appear to the Magistrate or Justice, he shall, by warrant, commit the offender to jail, there to be imprisoned, according to the discretion of the Magistrate or Justice, for any term not exceeding two months where the amount of the fine shall not exceed fifty Rupees, and for any term not exceeding four months where the amount shall not exceed one hundred Rupees, and for any term not exceeding six months in any other case; the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Levy of fines.

XXIX. Each shipment of Emigrants under this Act shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as has been or may be fixed for the British Colonies.

Numerical proportion of women to men by each shipment.

XXX. The Protector of Emigrants shall have at all reasonable times the right of access to every part of every ship which is appropriated to the use of Emigrants under this Act.

Protector to have right of access to every part of the ship.

XXXI. This Act shall take effect as to the Emigration of Native laborers from India to the number of not more than six thousand to the Island of Re-union, from the time of the passing thereof, and shall take effect generally as to Emigration to the said Island and to Martinique Guadeloupe and its dependencies, and Guiana, from the time when the Convention herein recited and set forth shall have been concluded and signed and shall take effect, and as to emigration to any other French Colony, from such date as the Governor-General in Council in extending this Act to such Colony shall determine. From the time this Act shall so take effect, it shall continue in force so long as the said Convention shall continue in force and no longer. Provided that Act XIX of 1856 (to enable the Governor General of India in Council to suspend the operation of certain Acts relating to the Emigration of Native laborers) shall have full force and effect in respect to the Emigration of Native laborers to any or all of the French Colonies under this Act.

Act when to take effect.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 6th October 1860, and is hereby promulgated for general information:—

ACT No. XLVII OF 1860.

An Act for giving to the Universities of Calcutta, Madras, and Bombay the power of conferring Degrees in addition to those mentioned in Acts II, XXII, and XXVII of 1857.

WHEREAS it is expedient to give to the Universities of Calcutta, Madras, and Bombay established under Acts II, XXII, and XXVII of 1857, the power of

Preamble.

conferring Degrees other than the Degrees in that Act expressly provided for; It is enacted as follows :—

Power of Universities to confer Degrees.

I. It shall be competent to the Chancellor, Vice Chancellor, and Fellows of the Universities of Calcutta, Madras, or Bombay respectively to confer such Degrees, and to grant such Diplomas or Licenses in respect of Degrees, as the said Chancellor, Vice Chancellor, and Fellows of any such University shall have appointed or shall appoint by any Bye-laws or Regulations made and passed or to be made or passed by them in the manner provided in the said Acts and submitted to and approved by the Governor-General in Council as far as regards the University of Calcutta, or by the Governor in Council of Madras or Bombay as regards the Universities of Madras and Bombay respectively.

Construction.

II. All the provisions contained in the said Acts II, XXII, and XXVII of 1857 with respect to the Degrees therein mentioned and to the examinations for those Degrees shall apply to any Degrees which may be conferred under this Act and to the examinations for such Degrees.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Bill was read a second time in the Legislative Council on the 6th October 1860, and was referred to a Select Committee who are to report thereon after the 18th of January next :—

A Bill for the Regulation of Police within any parts of the British Territories in India to which it may please the Governor-General in Council to extend its provisions.

Preamble.

WHEREAS it is expedient to make the Police Force an efficient instrument at the disposal of the Magistrate for the prevention and detection of crime, and to reorganize the Police Force; It is enacted as follows :—

Interpretation.

I. The following words and expressions in this Act shall have the meaning hereby assigned to them, unless there be something in the subject or context repugnant to such construction, (that is to say)—

"District Officer."

The Words "District Officer" shall mean the Chief Magisterial Officer in charge of a District and exercising the full powers of a Magistrate under the Regulations, or by whatever designation the Officer in executive administration of a District is styled.

"Magistrate."

The words "Magisterial Officer" shall include all persons, within the Police District, exercising all or any of the powers of a Magistrate.

"Subordinate."

The word "Subordinate" as applied to Police Functionaries, shall mean District Superintendents and their Assistants.

"Police."

The word "Police" shall include General and Village Police, and all other persons, by whatever name known, who exercise any Police functions.

"General Police District."

The expression "General Police District" shall embrace any Province, District, Tract or Territory to which the operation of this Act shall be extended.

"Property."

The word "property" shall include any chattel, money, or valuable security.

Number.

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

"Gender."

Words importing the masculine gender shall include females.

"Person."

The word "person" shall include a Company or Corporation.

"Month."

The word "month" shall mean calendar month.

"Cattle."

The word "cattle" shall, besides horned cattle, include Elephants, Camels, Horses, Asses, Mules, Sheep, Goats, and Swine.

Superintendence vested in Governor in Council.

II. The Superintendence of the Police throughout the General Police District shall vest in and be exercised by the Local Government, under the control of the Governor-General in Council; and, except as authorized by the Local Government, under the provisions of this Act, no person, Officer, or Court shall be empowered to appoint, supersede, or control any Police functionary; any Regulation, Act, or usage to the contrary notwithstanding.

Inspector-General of Police, &c.

III. The administration of the Police throughout the General Police District shall be vested in an Officer to be styled the Inspector-General of Police, and in such Subordinates, subject to the general control and direction of the District Officer, as to the Local Government shall seem fit, who shall from time to time be appointed by the said Local Government and may be removed by the same authority; and who shall receive such salary as the Governor-General of India in Council shall allow.

Powers of Police, &c.

IV. All powers not inconsistent with the provisions of this Act, which up to the passing of this Act belonged by law to the existing Police Authorities, shall be vested in the Police Authorities appointed under this Act. Provided always that no Police Functionary so appointed shall possess or exercise any Judicial or Revenue authority; and the duties and responsibilities of Land-holders and others as defined by law shall apply to the Police appointed under this Act.

Inspector-General to be appointed a Magistrate.

V. The Inspector-General of Police shall be appointed a Justice of the Peace. He shall also have the full powers of a Magistrate throughout the General Police District; but shall exercise those powers subject to such orders as may from time to time be issued by the Local Government. The Local Government may vest any District Superintendent

To act as such under the orders of Government.

of Police with all the powers of a Magistrate within such limits as it may deem proper; but such Superintendent shall exercise the powers with which he shall be so invested only so far as may be necessary for the preservation of the peace, the prevention of crime, and the detection, apprehension and detention of offenders, in order to their being brought before a Magistrate, and as far as may be necessary for the performance of the duties assigned to him by this Act.

District Superintendent may be appointed a Magistrate.

In what cases he may act in that capacity.

VI. The entire Police establishment under each Local Government shall, for the purpose of this Act, be deemed to be one Police Force, and shall be formally enrolled; and shall consist of such number of Officers and men, and shall be otherwise constituted in such manner, as shall be from time to time ordered by the Local Government, subject to the sanction of the Governor-General of India in Council.

Constitution of the Force.

VII. The Inspector-General of Police may, from time to time, subject to the approval of the Local Government, frame such orders and regulations as he shall deem expedient, relative to the general organization and distribution of the Force, the places of residence, the pay and rank, the classification, distribution and particular service of the members thereof; their inspection, the description of arms, accoutrements and other necessaries to be furnished to them; the collecting and communicating intelligence and information; and all such other orders and regulations relative to the said Police Force as the said Inspector-General shall, from time to time, deem expedient for preventing abuse or neglect, and for rendering such Force efficient in the discharge of all its duties.

Inspector-General to control Force and make rules.

VIII. The appointment of all Police Officers shall, under such rules as the Local Government shall, from time to time sanction, rest with the Inspector-General of Police and the District Superintendents, who may, under such rules as aforesaid, at any time dismiss, suspend, reduce or fine to any amount not exceeding one month's pay, any Police Officer whom they shall think remiss or negligent in the discharge of his duty or otherwise unfit for the same.

Inspector-General to appoint and dismiss.

IX. Every person so appointed shall receive on his enrolment a certificate in the form annexed to this Act under the seal of the Inspector-General, or such other Officer as the Inspector-General shall appoint, by virtue of which the person holding such certificate shall be vested with the powers, functions, and privileges of a Police Officer. Such certificate shall cease to have effect whenever the person named in it is suspended or dismissed, or otherwise removed from employment in the Police Force, and shall thereupon be immediately surrendered to his superior Officer or other person empowered to receive it.

Police Officers to receive certificates of Office.

X. There shall be deducted from the pay of every Police Officer, of a Class not entitled to the benefit of the Uncovenanted Service Pension Rules, a sum, after such rate as the Local Government shall direct, not being a greater rate than one Anna in the Rupee, which sum so deducted, and also the monies accruing from the stoppages from the pay of Police Officers during absence from sickness or other causes, from fines imposed on Police Officers for misconduct, and from fines imposed by Magistrates and others upon drunken persons, or for assaults upon Police Officers, and all monies arising from the sale of worn or cast-off clothing or other articles supplied for the use of the Police, or from any other miscellaneous sources which shall be permitted by the Local Government shall from time to time be invested in such manner and in such securities as the Local Government may direct, and the interest and dividends thereof, or so much of the same as shall not be required for the purposes herein mentiond, shall be likewise invested as aforesaid, and accumulate, so as to form a Fund to be called "The Police Superannuation Fund;" and shall be applied from time to time to the payment of superannuation or retiring allowances, or gratuities, under such rules as may be passed by the said Local Government: provided always that any Police Officer may be dismissed or removed without superannuation allowance; and that no Police Officer shall be entitled as of right to any allowance from this Fund; or shall retain any right to a refund of any deduction made from his pay while he may have been a Police Officer.

Police Superannuation Fund.

Proviso.

XI. It shall be lawful for the Inspector-General of Police, or any District Superintendent, if they shall think fit, and subject to the general direction of the District Officer, on the application of any person showing the necessity thereof, to depute any additional number of Police Officers, to keep the peace at any place within the General Police District, at the charge of the person making the application, to be exclusively under the orders of the District Superintendent, and for such time as they shall think fit: provided always that it shall be lawful for the person on whose application such deputation shall have been made, on giving one month's notice in writing to the Inspector-General or District Superintendent, to require that the Officer so deputed shall be discontinued; and such person shall be relieved from the charge of such additional Force from the expiration of such notice.

Additional Police Officers employed at the cost of individuals.

XII. Whenever any Railway, Canal, or other public work, or any manufactory or commercial concern, shall be carried on, or be in operation in any part of the country, and it shall appear to the Inspector-General that the appointment of an additional Police Force in such neighbourhood is rendered necessary by the behaviour, or reasonable apprehension of the behaviour of the persons employed upon such work it shall be lawful for the Inspector-General, with the consent of the Local Government, to direct the employment of such additional Force; and to maintain the same so long as such necessity shall continue; and to make orders from time to time upon the Treasurer or other Officer having the control or custody of the Funds of any Company or person carrying on such works, for the payment of the extra Force so rendered necessary as aforesaid.

Appointment of additional Force in the neighbourhood of Railway and other works.

Quartering of additional Police in disturbed or dangerous Districts.

XIII. It shall be lawful for the Inspector-General of Police, under the sanction of the Local Government, which shall be notified by proclamation in the Government Gazette, to depute any part of the Police Force, in excess of the fixed complement, to be quartered in any part of the General Police District which shall be found to be in a disturbed or dangerous state, or in any part of the General Police District in which, from the misconduct of the inhabitants, he may deem it expedient to strengthen the number of Police; and the inhabitants of the offending tract or part shall be charged with the cost of such body of men so deputed; and the District Officer shall assess the proportion in which such sum is to be paid by the inhabitants according to his judgment of their respective means.

Payment of money for support of additional Police Force.

XIV. All monies paid or recovered in respect of any additional Force deputed as is mentioned in the three last preceding Sections, shall be paid into a Fund to be called "The General Police Fund"; and shall be applied to the maintenance of the Police Force, under such orders as the Local Government may pass. All sums of money payable under those Sections shall be recoverable by distress and sale of the goods of the defaulter, under the warrant of a Magisterial Officer, or by suit in any competent Court.

Special Police Officers.

XV. When it shall appear that any tumult, riot or outrage has taken place, or may be reasonably apprehended in any place, and that the ordinary Officers appointed for preserving the peace are not sufficient for its preservation and for the protection of the inhabitants and the security of property in such place, it shall be lawful for any Police Officer not below the rank of Inspector to apply to the nearest Magisterial Officer to appoint so many of the Public or Village Servants, or residents of the neighbourhood, as such Police Officer may require, to act as special Police Officers for such time and in such manner as he shall deem necessary; and it shall be the duty of such Magisterial Officer at once to comply with such applications.

Powers of special Police Officers.

XVI. Every special Police Officer so appointed shall have the same powers, privileges, and protection, and be liable to all such duties and penalties, and be subordinate to the same authorities as the ordinary Officers of Police.

Refusal to serve.

XVII. If any person being appointed a special Police Officer as aforesaid shall, without sufficient excuse, neglect or refuse to serve as such, or to obey such lawful order or direction as may be given him for the performance of his duties, he shall be liable upon conviction before a Magisterial Officer to a fine not exceeding fifty Rupees for every such neglect, refusal or disobedience.

Police Officers not to resign without leave or two months' notice.

XVIII. No Police Officer shall be at liberty to resign his office, or withdraw himself from the duties thereof, unless expressly allowed to do so in writing by the District Superintendent; or unless he shall have given to his superior Officer two months' notice in writing of his intention to do so; nor shall any such Police Officer engage in any employment or office whatever, other than his duties under this Act, unless expressly permitted to do so in writing under the seal of the Inspector-General.

Unlawful assumption of Police functions, personation of Police, &c.

XIX. From and after the passing of this Act, every person not being, or having ceased to be, a duly enrolled Police Officer, who shall unlawfully assume any function or power belonging to the Police; and who shall not forthwith deliver up his Certificate, and all the clothing, accoutrements, and appointments, and other necessaries which may have been supplied to him for the execution of his duty; or who shall have in his possession any distinctive article of the dress or appointment directed to be worn exclusively by the Police Force, without being able to account satisfactorily for his possession thereof; or who shall put on the dress of any Police Officer or any dress designed to represent it or to be taken for it; or who shall otherwise personate the character or act the part of any Police Officer for any purpose whatever; shall, in addition to any other punishment to which he may be liable for any offence committed under the assumed character, be liable, on conviction before a Magisterial Officer, to a penalty not exceeding two hundred Rupees, or to imprisonment, with or without hard labor, for a period not exceeding six months, or both.

Duties of Police Officers.

XX. Every Police Officer shall, for all purposes in this Act contained, be considered to be always on duty, and shall have the powers of a Police Officer in every part of the General Police District. It shall be his duty to use his best endeavours and ability to prevent all crimes, offences, and public nuisances; to preserve the peace; to apprehend disorderly and suspicious characters; to detect and bring offenders to justice; to collect and communicate intelligence affecting the public peace; and promptly to obey and execute all orders and warrants lawfully issued to him by any competent authority.

Police Officer may arrest without warrant.

XXI. It shall be the duty of every Police Officer, and he is hereby authorized to arrest without warrant—

Person charged with or suspected of grave crimes.

1. Any person who is charged on credible information, or whom he has reasonable ground to suspect, of having been concerned in any grave or forcible crime or outrage.

Persons charged with aggravated assault recently committed.

2. Any person who is charged with committing an aggravated assault, in every case in which he shall have good reason to believe that such assault has been committed, although not in his view, and that by reason of the recent commission of the offence a warrant could not have been issued.

Persons committing a breach of the peace.

3. Any person committing, or attempting to commit, any breach of the peace, in his view, and who refuses to desist on being required thereto.

Persons found injuring public buildings, &c.

4. Any person found injuring the public buildings, roads, tanks, and water channels, or committing any offence punishable by Law:

Proviso.

provided always that, where such offence is of a slight and petty nature, it shall not be necessary for the Police Officer to arrest, if, from

the circumstances of the case, there is no reason to apprehend that the party will abscond.

Vagrants and suspicious persons.

5. Any vagrant whom he shall find disturbing the public peace, or whom he shall have good cause to suspect of having committed or being about to commit a crime; all persons whose name and residence are unknown, or whom he may find by night lying or loitering in any high-way, road or other place, and who, in either case, are unable to give a satisfactory account of themselves.

Persons assaulting Police Officer.

6. Any person who assaults, resists or obstructs such Police Officer in the execution of his duty, or aids or excites others so to do.

Persons escaping from legal custody.

7. All persons who, having been in legal custody, shall have escaped therefrom.

Persons charged with an offence, refusing to give name.

8. All persons who are charged with having done any injury or damage to the person or property of another, and who refuse to give their name and residence, or who give one which there is ground to believe to be false, may be detained solely for the purpose of ascertaining such name and residence, with a view to future proceedings

Amends may be awarded for charges made on insufficient ground.

XXII. In every case in which any person shall be given in charge to a Police Officer, on a false or frivolous charge; or in which a false and frivolous charge shall be made to a Police Officer against any person; or in which any information or complaint shall be laid or made before a Magisterial or Police Officer, and shall not be further prosecuted; or in which if further prosecuted, it shall appear to the Magisterial Officer by whom the case is heard, that there were no sufficient grounds for making the charge, such Magisterial Officer shall have the power to award a fine not exceeding fifty Rupees, or imprisonment for a period not exceeding one month, or both; or to award such amends not exceeding fifty Rupees, to be paid by the informer or complainant to the party informed or complained against, for his loss of time and expenses in the matter, as to such Magisterial Officer shall seem fit. And such amends shall be recoverable in the manner provided for the levy of fines.

Persons arrested without warrant to be taken to Station House until brought before Magistrate or bailed.

XXIII. Every person taken into custody by any Police Officer without warrant, except persons detained for the mere purpose of ascertaining their name and residence, shall forthwith be delivered into the custody of the Police Officer in charge of a Chowky or Station House, in order that such person may be secured until he can be brought before a Magisterial Officer to be dealt with according to Law, or may give bail for his appearance before a Magisterial Officer, if the Officer in charge shall deem it prudent to take bail as hereinafter mentioned: provided always that, where bail is not taken, the prisoner shall be brought before a Magisterial Officer within twenty-four hours, unless circumstances render delay unavoidable.

Proviso.

Releasing on bail.

XXIV. Whenever any person shall be brought in custody, without a warrant, to any Station House, at a time when he cannot at once be sent before a Magisterial Officer, and shall be charged with any bailable offence, or with any unbailable offence, of which it shall appear to the Officer in charge of the Station House or other superior Officer of Police that the prisoner is falsely accused, it shall be lawful for such Police Officer to release the accused on bail, or on his own recognizance, to appear before the Magisterial Officer when required.

Superior Officer of Police may take recognizance for appearance of prosecutor of witness.

XXV. It shall be lawful for every Police Officer in charge of a Station, or other Superior Officer of Police, to bind by recognizance any person to appear as prosecutor or as a witness before the Magisterial Officer by whom any grave charge is being or is about to be investigated; and if any such prosecutor or witness shall refuse to execute such recognizance, it shall be competent to such Officer to forward the person in custody to the Court of such Magisterial Officer.

Condition of recognizance.

XXVI. Every recognizance, so taken, shall be without fee or reward, and shall be conditioned for the appearance of the person thereby bound before any Magisterial Officer at such time and place as may be required and the time and place of appearance, and the sum thereby acknowledged, not exceeding one thousand Rupees, shall be specified in the said recognizance, or in the condition thereof; and the Officer taking the recognizance shall return the same forthwith to the Magisterial Officer present at the time and place when and where the party is bound to appear.

Remands.

XXVII. If from the absence of witnesses, or from any other reasonable cause, it shall become necessary or advisable to defer the examination of any case, or the further examination of any witnesses, it shall be lawful for any Magisterial Officer, from time to time, by his warrant, to remand the accused to the custody of any Police Officer, for such time as he shall deem necessary and reasonable, not exceeding eight clear days, to be secured in any Station House or Jail, or to be otherwise detained in custody, as to the said Magisterial Officer shall appear expedient: provided always that any such Magisterial Officer may order such accused party to be brought before him at any time or place before the expiration of the time for which such accused party shall have been remanded; or may discharge such accused party on his own recognizances, with or without sureties, conditioned for his appearance at the time and place appointed for such further examination.

Proviso.

Entering drinking shops, &c., without a warrant.

XXVIII. It shall be lawful for any Police Officer without a warrant to enter and inspect all drinking shops, gaming houses, and other resorts of loose and disorderly characters; all premises of persons, suspected of receiving stolen property; any locality, vessel, boat or conveyance in any part of which places he shall have just cause to believe that crime has been, or is about to be committed; or which he reasonably suspects to contain stolen property; and then and there to take all necessary measures for the effectual prevention and detection of crime; and to take charge of all property reasonably suspected to have been stolen; and of all articles or things which may serve as evidence of the crime supposed to have been committed; and to take charge of all unclaimed property.

Inspection of weights and measures.

XXIX. Every Police Officer, not below the grade of Inspector, shall, under such orders as may from time to time be issued by the Inspector-General of Police, be an Inspector of weights and measures, and may enter any shop or premises for the purpose of inspecting the weights and measures, and instruments for weighing, kept or used therein; and may seize any weight, measure, or instrument for weighing, which may have reason to believe is false.

Police Officer not to receive complaints of petty offences.

XXX. No Police Officer shall receive any complaint of any petty offence; or take into his custody any person brought to him, accused of such petty offences, as trespass, assault, quarrelling, or the like; and it shall be lawful for any Police Officer to refuse to receive and act upon any charge of an offence of a grave character, if he shall, on enquiry made of the complainant alone, see good grounds for doubting its truth: provided always that, if the charge be

Proviso.

not of such a nature as under ordinary circumstances would justify the Police Officer in refusing to receive it, the particular reasons for refusing it are to be recorded by such Officer at the time.

Police Officers may lay informations, &c.

XXXI. It shall be lawful for any Police Officer to lay any information before any Magisterial Officer, and to apply for summons, warrant, search warrant, or such other legal process as may by law issue, and may be expedient under the circumstances, against any person committing an offence against any law or enactment, or against any regulation for the protection of the Revenue, or against any person committing or failing to remove any public nuisance or unwarrantable obstructions, keeping a disorderly house, harbouring thieves, disturbing the peace, obstructing the due course of justice, and the like; and to prosecute such offenders up to final judgment: provided

Proviso.

always that any rewards, forfeitures, and penalties, or shares of rewards, forfeitures, or penalties, which by law are payable to informers, and all costs of prosecution which may by any enactment be awarded to the prosecutor, shall be paid into the "General Police Fund."

All warrants, &c., to be executed by members of the Police Force.

XXXII. From after the passing of this Act all summonses, warrants, search warrants, warrants of commitment for trial, or orders for escort and conveyance of prisoners, and all other processes issued by any Officer in any criminal proceeding, shall be directed and delivered to Officers of the Police alone; and such processes shall be served and executed by them and none others; provided always that, in all cases of petty offence it shall be lawful for the Magisterial or other Officer issuing a summons to require the party applying for a summons for the appearance of either the defendant or witnesses to deposit and eventually to pay any fee for such Summons, and all costs incurred by the Police in serving such process, the same to be paid into the "General Police Fund" for the maintenance of the Police.

Warrant to be endorsed.

XXXIII. Where any such warrant, order or process shall be directed or delivered to any of the said Officers, unless it be necessary for the due execution thereof that such warrant be executed without delay, the person receiving it shall deliver the same to any Officer authorized for that purpose, who shall take charge of it, and appoint by endorsement thereon one or more Police Officers to execute the same or endorse it to any other Officer for a like purpose; and every Police Officer whose name shall be so endorsed thereon shall have the same powers, privileges, and protection as if the same had originally been directed to him by name: provided also, that

Proviso.

every such process shall be executed with all secrecy and despatch; and shall have full force in any part of the General Police District, except within the limits of the Supreme Court, without further formality or local endorsement; and that all Police Authorities shall every where be assisting in the execution of such process.

Service of summonses, &c.

XXXIV. Every summons, notice, or other criminal process may be served on the party named personally, or be left with some adult male member of his family, or a copy thereof may be affixed on some conspicuous part of his usual place of abode; and any party failing or neglecting to obey such summons or notice duly served, shall be liable, at the discretion of the Magistrate or Court that issued the process, to a penalty not exceeding fifty Rupees, unless such person shall be able to prove that he was prevented by unavoidable accident or other satisfactory cause from obeying such summons, notice or the like.

Warrant without Summons.

XXXV. Any Magisterial Officer may, without issuing any summons, forthwith issue his warrant, to bring before him any person charged with an offence cognizable by him, or whose attendance it may for any reason be necessary to enforce, whenever it shall appear probable that such person will not attend unless compelled so to do.

Notification of substance of Warrant.

XXXVI. A Police Officer executing a warrant of arrest shall notify the substance of the warrant, and if required so to do shall show the warrant.

Warrant how to be executed.

XXXVII. In making an arrest, the Police Officer executing the warrant shall not be required to touch or confine the person to be arrested, if there be submission to the custody by word or action.

No unnecessary restraint.

XXXVIII. After arrest the prisoner shall not be subjected to any more restraint than such as may be necessary to prevent his escape.

Breaking of outer door or window.

XXXIX. Any Police Officer authorized by a warrant to arrest a person accused of any offence for which a warrant may issue on complaint, may break open any outer or inner door or window of a dwelling-house, whether that of the person accused or of any other person, in order to execute such warrant, if, after notification of his authority and purpose, and demand of admittance duly made, he cannot otherwise obtain admittance.

Breaking open a Zenanah or female apartment.

XL. If information be received that a person accused of any offence for which a warrant may issue, has concealed himself in a Zenanah or female apartment in the actual occupancy of women, the Officer employed to

execute the warrant shall take such precautions as may be necessary to prevent the escape of the accused; and if such person shall not deliver himself up, the Police Officer authorized to execute the warrant may break open the Zenanah, and execute the process entrusted to him, giving sufficient notice to enable any woman in the Zenanah to withdraw, affording her every reasonable facility for doing so.

Party arrested to be brought immediately to the authority mentioned in the warrant.

XLI. After arrest made, the Police Officer executing the warrant shall, without unnecessary delay, bring the person arrested before the Magistrate or other authority described in the warrant.

No threat or promise to compel disclosure by party arrested.

XLII. No Police Officer shall offer to the person arrested any inducement by threat or promise, or otherwise, to make any disclosure. But no Police Officer shall prevent the persons arrested, by any caution or otherwise, from making any disclosure which he may be disposed to make of his own free will.

Police Officer may require assistance.

Penalty.

XLIII. If any Police Officer shall at any time find himself unable to effect an arrest, it shall be lawful for him to require any and every person present to assist and aid him in making the arrest; and any person who shall refuse or neglect to comply with such requisition, shall be liable on conviction before any Magisterial Officer to a fine not exceeding fifty Rupees, or to imprisonment for a period not exceeding three months, or both.

Penalties for neglect of duty, &c.

XLIV. Every Police Officer who shall be guilty of any violation of duty or wilful breach or neglect of any regulations and lawful orders of other competent authority and not punishable under Section X of this Act; or who shall cease to perform the duties of his office without leave, or without having given two months' notice, as provided by this enactment; or engage without authority in any employment other than his Police duty; who shall be guilty of prevarication in any judicial trial; or who shall maliciously and without probable cause, prefer any false, vexatious, or frivolous charge or information against any individual; or who shall knowingly and wilfully, and with evil intent, exceed his powers; or shall be guilty of any wilful and culpable neglect of duty in not bringing any person, who shall be in his custody without a warrant, before a Magisterial Officer as hereinbefore provided; or who shall allow any person in his custody to escape; or who shall offer any unwarrantable personal violence to any person in his custody, shall be liable on conviction by a Magisterial Officer to a penalty not exceeding three months' pay, or to imprisonment with or without hard labor for a period not exceeding three months, or both.

Penalty for receiving unauthorized fees, &c.

XLV. Any Police Officer who shall on any pretext or under any circumstance, directly or indirectly, collect or receive any fee, gratuity, diet money, allowance, or recompense, other than he may be duly authorized by the Inspector-General or other Officer acting under his order to collect or receive, shall on conviction before any Magisterial Officer be liable to a penalty not exceeding six months' pay, or to imprisonment with or without hard labor not exceeding six months, or both.

Penalty for extortion, &c.

XLVI. Any Police Officer, who shall directly or indirectly extort, exact, seek, or obtain any bribe or unauthorized reward or consideration, by any illegal threat or pretence, or for doing or omitting or delaying to do any act which it may be his duty to do, or to cause to be done; or for withholding or delaying any information which he is bound to afford or to communicate; or who shall connive at the escape of any person in his custody; or who shall attempt to commit any of the said offences; or shall be guilty of cowardice, shall be liable upon conviction before any Magisterial Officer to a fine not exceeding twelve months' pay, or to imprisonment with or without hard labor not exceeding twelve months, or both. Provided always that nothing in the three last preceding Sections shall be deemed to preclude such Magisterial Officer from committing for trial any cases of this nature too serious for his cognizance.

Penalty for obstructing a Police Officer in the execution of his duty.

XLVII. If any person shall assault or resist any Police Officer in the execution of his duty, or shall aid or incite any other person so to do, or shall maliciously, and without probable cause, prefer any false or frivolous charge against any Police Officer, he shall, on conviction of such offence before any Magisterial Officer, be liable to a fine not exceeding two hundred Rupees, or to imprisonment with or without hard labor not exceeding six months, or both.

Certain duties of Police Officers.

Obstructions and nuisances in roads.

XLVIII. Any person who, in any street or road, thoroughfare, or passage, within the limits of any Town, commits any of the following offences, to the obstruction, inconvenience, annoyance, risk, or damage of the residents and passengers, shall, on conviction before any Magisterial Officer, be liable to a fine not exceeding fifty Rupees, or to imprisonment not exceeding eight days; and it shall be lawful for any Police Officer to take into custody without a warrant any person who within his view commits any offence—

Slaughtering cattle, furious riding, &c.

First. Any person who shall slaughter any cattle or clean any carcase in the streets; any person riding or driving any cattle recklessly and furiously, or training or breaking any horse or other cattle on or near any public road, to the danger of the passers-by.

Cruelty to animals.

Second. Any person who wantonly or cruelly beats, abuses, or tortures any animal.

Obstructing passengers.

Third. Any person who shall keep any cattle or conveyance of any kind standing in any road or street longer than is required for loading or unloading, or for taking up or setting down passengers; or who shall leave any conveyance in such a manner as to cause inconvenience or danger to the public.

Exposing goods for sale on roads.

Fourth. Any person exposing goods for sale on the roads so as to obstruct passengers.

Throwing dirt into street.

Fifth. Any person who throws or lays down any dirt, filth, rubbish, or any stones or building materials; or who constructs any cowsheds, stable, or the like, within the bounds of any

thoroughfare; or who causes any offensive matter to run from any house, factory, dung-heap, or the like, into the street.

Being found drunk in any thoroughfare.

Sixth. Any person found in any thoroughfare drunk and riotous, or incapable of taking care of himself.

Indecent exposure of person.

Seventh. Any person who wilfully and indecently exposes his person, or any offensive deformity or disease, or commits nuisance by easing himself in or by the side of, or near any public street or thoroughfare; or by bathing or washing in any tank or reservoir not being a place set apart for that purpose.

Neglect to protect dangerous places.

Eighth. A person who neglects to fence in, or duly to protect any well, tank, or other dangerous place or structure.

XLIX. The Superintendent and Superior Officers of Police may as occasion requires, direct the conduct of all assemblies and processions in the public roads, streets, or thoroughfares; prescribe the routes by which, and the times at which such processions may pass; keep order in the public roads, streets, thoroughfares, ghauts, and landing places, and all other places of public resort; and prevent obstructions on the occasions of such assemblies and processions and in the neighbourhood of places of worship during the time of public worship, and in any case when the roads, streets or thoroughfares, ghauts or landing places, may be thronged or may be liable to be obstructed. They may also regulate the use of music in the streets, on the occasion of native festivals and ceremonies; and may direct all crowds of twelve or more persons to disperse, when they have reason to apprehend any breach of the peace; and every person opposing, or not obeying the orders so issued as aforesaid, or violating the conditions of any license granted by such Superintendent or other Officers for the use of such music, or for the assembling of any such body of persons, shall be liable to a fine not exceeding two hundred Rupees. Provided always that nothing in this Section contained shall be deemed to interfere with the general control of the Magistrate over such matters.

Regulations of public procession, &c., and of carriages and persons at places of public resort.

Licenses for use of music in streets.

L. In all cases of convictions under this Act, the Magisterial Officer trying the case shall be restrained within the limits of his ordinary jurisdiction as to the amount of fine or imprisonment he may inflict: provided always that such charges against Police Officers above the rank of a Constable shall only be adjudicated on by Officers exercising the full powers of a Magistrate.

Jurisdiction.

Proviso.

LI. Nothing contained in this Act shall be construed to prevent any person from being prosecuted for any offence made punishable on conviction by this Act; or to prevent any person from being liable under any other Law, Regulation, or Act, to any other or higher penalty or punishment than is provided for such offence by this Act. Provided always that no person shall be punished twice for the same offence.

Power to prosecute not affected.

Proviso.

LII. All fines and penalties imposed, and all sums of money recoverable under the authority of this Act, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender by warrant of the Magisterial Officer in manner provided by Law.

Levy of fines.

LIII. All actions and prosecutions against any person, which may be lawfully brought for any thing done or intended to be done, under the provisions of this Act, or under the general Police powers hereby given, shall be commenced within three months after the act complained of shall have been committed, and not otherwise; and notice in writing of such action, and of the cause thereof, shall be given to the defendant, or to the Superintendent or other superior Officer of the District in which the act was committed one month at least before the commencement of the action. And no plaintiff shall recover in any such action if tender of sufficient amends shall have been made before such action brought, or if a sufficient sum of money shall have been paid into Court after such action brought, by or on behalf of the defendant; and though a decree shall be given for the plaintiff in any such action, such plaintiff shall not have costs against the defendant; unless the Judge, before whom the trial shall be, shall certify his approbation of the action: provided always that no action shall in any case lie where such Officers shall have been prosecuted criminally for the same act.

Limitation of action.

Proviso.

LIV. When any action, prosecution, or proceeding shall be brought against any Police Officer for any act done by him in such capacity, it shall be lawful for him to plead that such act was done by him under the authority of warrant issued by a Magisterial Officer. And such plea shall be proved by the production of the warrant directing the act and purporting to be signed by such Magisterial Officer. And the defendant shall thereupon be entitled to decree in his favor, notwithstanding any defect of jurisdiction in such Magisterial Officer. And no proof of the signature of such Official shall be necessary, unless the Court shall see reason to doubt its being genuine: provided always that any remedy which the party may have against the authority issuing such warrant shall remain entire.

Plea that act was done under a warrant.

Proviso.

LV. This Act shall take effect in any and every such District as the Governor General in Council shall appoint by notification published in the Official Gazette.

Scope of Act.

FORM A.

A. B. has been appointed a Member of the Police Force under Act and is vested with the powers, functions, and privileges of a Police Officer.

M. WYLIE,
Clerk of the Council.

THE 6TH OCTOBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 6th October 1860, and was referred to a Select Committee who are to report thereon after the 13th of January next :—

A Bill for the levy of Port-dues at Calingapatam and Munsoorcottah within the Presidency of Fort St. George.

Preamble.

WHEREAS it is necessary to fix the amount of Port-dues to be hereafter levied and taken, in accordance with the provision of Act XXII of 1855, in the Ports of Calingapatam and Munsoorcottah, being Ports within the Presidency of Fort St. George; It is enacted as follows :—

Port-dues on sea-going vessels of 20 tons and upwards, other than Dhonies and country vessels entering Port.

I. Port-dues at a rate not exceeding the rate of one anna for every ton of burden shall be chargeable in respect of every sea-going vessel of the burden of twenty tons and upwards, other than Dhonies and country vessels employed in the coasting trade which shall enter either of the said Ports.

Port-dues on Dhonies and country vessels.

Port-dues shall be chargeable in respect of Dhonies and vessels employed in the coasting trade at a rate equal to one half the rate chargeable in respect of other vessels.

Port-dues to be chargeable only once in sixty days in respect of the same vessel.

II. Provided that no dues as aforesaid shall be chargeable at either of the said Ports oftener than once in sixty days in respect of the same vessel.

No Port-due on vessels leaving Port within forty-eight hours without discharging or taking in cargo.

III. Vessels entering either of the said Ports and leaving such Port within forty eight hours without discharging or taking in any cargo or passenger therein, shall not be charged with any Port-due, and vessels so entering and departing as aforesaid within seven days shall be charged with one half only of the Port-dues which would otherwise be chargeable.

Port-due on vessels leaving Port within seven days without discharging or taking in cargo.

No Port-due on vessels under special circumstances.

IV. No Port-due shall be chargeable in respect of any vessel which, having left one of the said Ports, is compelled to enter the other of the said Ports by stress of weather, or in consequence of having sustained any damage.

Port-due on vessels entering Port in ballast.

V. Vessels entering either of the said Ports in ballast shall be charged with three-fourths only of the Port-due which would otherwise be chargeable.

Commencement of Act.

VI. This Act shall commence and have effect from the first day of March 1861, and until this Act comes into effect Port-dues may continue to be levied at the said Ports under the rules and at the rates now in force.

Rates of Port-dues and fees to be published.

VII. The local Government shall, on or before the first day of March 1861, pursuant to Section XLII Act XXII of 1855, declare by Notification to be published in the Fort Saint George Gazette, the rates at which Port-dues shall be levied in the said Ports subject to the provisions of and within the limits prescribed by this Act; and from and after the said date, no Port-due shall be levied at either of the said Ports except under the authority of Act XXII of 1855 and of this Act.

No other Port-dues or fees to be levied.

Act to be read as part of Act XXII of 1855.

VIII. This Act shall be read with and taken as a part of Act XXII of 1855.

M. WYLIE,

Clerk of the Council.

HOME DEPARTMENT.

No. 2021.

Fort William, the 17th October 1860.

Captain H. Howe to have charge of the current duties of the Office of the Superintendent of Marine during Commander Rennie's temporary absence from Calcutta on duty.

No. 2043.

The 18th October 1860.

It is notified for general information, that the Penal Settlement established in the Andaman Islands, under the name of Port Blair, is identical with the Port formerly known as Port Chatham or Old Harbour.

No. 2044.

Messrs L. B. B. King and C. D. Field, appointed by the Right Hon'ble the Secretary of State for India, to be Members of Her Majesty's Civil Service on the Bengal Establishment, reported their arrival at the Presidency per Steamship *Nubia*, which Vessel reached the Sandheads on the 11th instant.

W. GREY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 4895.

Fort William, the 19th October 1860.

Mr. P. Carnegy, Deputy Commissioner of Lucknow, has obtained privilege leave for one month, from the 3rd instant.

A. R. YOUNG,

Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 94.

Fort William, the 18th October 1860.

Notification.—With reference to the Notification issued from this Department, No. 90, dated the 15th instant, it is hereby notified for general information that the Salaries, Pay, Batta and Allowances of the Military and Marine Departments for October 1860, will be payable on Thursday the 8th, instead of the 10th proximo.

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 17th October 1860.

No. 1025 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence, on Sick Certificate:—

Captain David James Welsh, of Artillery, Officiating Assistant to the Inspector General of Ordnance	For fifteen months, under the new Regulations.
Lieutenant Charles Simeon Thomason, of Engineers, attached to the Department of Public Works, Irrigation Department, North-Western Provinces ...	For fifteen months, under the new Regulations.
Lieutenant Charles Vincent Gordon, of the 28th Regiment Madras Native Infantry, Officiating Deputy Commissioner of Dumoh, Jubbulpoor Division ...	For fifteen months, under the new Regulations.

No. 1026 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Captain J. E. Fraser, of the 4th Native Infantry, Officiating Commandant of the 9th Punjaub Infantry, to be a Brigade Major on the Establishment, with reference to Government General Order No. 943, of the 19th September 1860.

Fort William, the 18th October 1860.

No. 1027 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on leave of absence, on Sick Certificate:—

Assistant Surgeon Alexander Groves Duff, M. D., of the Medical Department, Garrison Assistant Surgeon of Fort William ..	For fifteen months, under the new Regulations.

Fort William, the 19th October 1860.

No. 1028 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Artillery and Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service, and promoted to the rank of Lieutenant and Ensign respectively, from the dates assigned to them in Government General Order No. 939, of the 18th September 1860:—

	Date of Arrival at Fort William
Artillery.	
Mr. Frederick Alexander Wilson	11th October 1860.
„ Arthur Conolly ...	
„ Edward Harris Steel ...	
„ Vincent Rivaz ...	
„ Edward Joseph de Lautour...	
„ Charles Edward Salkeld ...	
„ James Edward Alexander ...	
„ Robert Bland Hewson ...	
„ William Allan Blane ...	
„ Alfred Tritton Wintle ...	
„ Alexander Dingwall Anderson	
„ Francis Peere Williams Freeman ...	
Infantry.	
Mr. Sumner Merle Binny ...	
„ Joseph George Thomson Carruthers ...	
„ Beville Grenville Vyvyan ...	

No. 1029 *of* 1860.—The under-mentioned Officers have reported their return from England:—

	Date of Arrival at Fort William.
Captain and Brevet Colonel H. Tombs, C. B., Artillery ..	11th Oct. 1860.
Captain and Brevet Lieutenant-Colonel R. R. W. Ellis, 23rd Native Infantry, Political Assistant in Bundelcund, on leave from the 25th April 1859 ...	
Captain T. Watson, 33rd Native Infantry, Commandant 12th Irregular Cavalry	
Captain D. Stansbury, 60th Native Infantry ...	
Captain *Sir* C. W. A Onkely, *Bart.*, 5th European Light Cavalry ...	
Lieutenant H. L A. Tottenham, 67th Native Infantry .	
Lieutenant J. Watson, 35th Native Infantry ...	
Lieutenant W. J. S. Richardes, 3rd European Light Cavalry	
Lieutenant R. Stewart, 22nd Native Infantry, Superintendent of Cachar, on Furlough for six months, from the 10th April 1860 ...	
Lieutenant A. H. Prinsep, 4th European Light Cavalry ...	
Surgeon F. Turnbull, M. D., Medical Department ...	
Assistant Surgeon T. Farquhar, M. D., Medical Department...	

No. 1030 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Cavalry and Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service, and promoted to the rank of

Cornet and Ensign respectively, leaving the dates of their Commissions to be adjusted hereafter:—

	Date of Arrival at Fort William.
Cavalry.	
Mr. Henry Arthur Fletcher ...	11th Oct. 1860.
Infantry.	
Mr. William Ironside Bax ...	Ditto.
„ Charles Dunsford Blackwood ...	Ditto.

No. 1031 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Pegu Light Infantry Battalion.

Lieutenant J. Duval, Adjutant and Officiating Second in Command, to be Second in Command, *vice* Captain H. Acton, whose services have been placed at his own request at the disposal of the Government of Fort St. George.

No. 1032 *of* 1860.—Subadar Mahomed Hoossain, of the 4th Regiment Madras Light Cavalry, is admitted to the Second Class of the Order of British India, with the title of "Bahadoor," from the 17th August 1860, in succession to Pensioned Subadar Major Fakeer Ahmed Bahadoor, of the Second Class, deceased.

No. 1033 *of* 1860.—The leave of absence, on Medical Certificate, to proceed to Australia, Tasmania, and New Zealand, granted to Major C. Hasell, 48th Native Infantry, in Government General Order No. 625, of the 5th May 1859, is extended for a period of six months on the same account.

No. 1034 *of* 1860.—The services of Assistant Surgeon J. Elliot, M. D., are placed temporarily at the disposal of the Government of Bengal.

No. 1035 *of* 1860.—With reference to the Notification issued by the Government of Bengal, dated 13th instant, the services of Lieutenant and Brevet Captain J. R. Auldjo, of the 36th Regiment Native Infantry, Commandant of the 10th Bengal Police Battalion, are re-placed at the disposal of His Excellency the Commander-in-Chief.

No 1036 *of* 1860.—Lieutenant J. H. Tulloch, of the 53rd Native Infantry, is struck off the strength of Her Majesty's Indian Forces, with effect from the 30th April 1858, the date of his appointment to an Ensigncy in Her Majesty's 23rd Regiment of Foot, and his promotion to the rank of Lieutenant, published in Government General Order No. 1499, of the 5th November 1858, is hereby cancelled.

No 1037 *of* 1860.—The under-mentioned Officer has reported his return from England:—

	Date of Arrival at Bombay.
Major C. R. Browne, 60th Native Infantry, Commissioner of the Leia Division, on leave for fifteen months, from 27th March 1859 ...	28th September 1860.

R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 251.

Fort William, the 16th October 1860.

Notification.—Colonel A. H. E. Boileau, of Engineers, made over charge of the Chief Engineer's Office at Nagpoor to Major J. J. McLeod Innes, of Engineers, Acting Controller and Auditor of Public Works Accounts, on the 1st October 1860.

No. 252.

The 19th October 1860.

Appointment.—Mr. W. R. Gilbert Hickey, C. E., is appointed an Executive Engineer of the 1st Class, and placed at the disposal of the Commissioner of Nagpoor, for employment in the Public Works Department.

No. 253.

Posting.—Ensign J. S. Tait, Probationary Assistant Engineer, is posted to the Upper Sirhind Division.

No. 254.

Leave of Absence.—Leave of absence, for four months on Medical Certificate, is granted to Mr. J. P. Dunlop, Sub-Engineer of the 3rd Class, in extension of the six months' leave granted to him in Notification No. 126, dated 22nd June 1860.

C. H. Dickens, *Captain*,
Offg. Secy. to the Govt. of India.

Public Works Department,—Bengal.

No. 4299.

APPOINTMENT.—*The 17th October* 1860.—Mr. C. F. Franze, who has been appointed by the Government of India a Temporary Assistant Supervisor in the Public Works Department, and posted to Bengal, is attached to the Dinapore Division for employment at Chupprah.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2140½A.

Camp Nynee Tal, the 14th August 1860.

Leave of absence to reach the Port of Embarkation is granted to Mr. F. F. Hogg, Officiating Magistrate and Collector of Mynpoory, preparatory to his applying for leave on Medical Certificate to Europe.

No. 2575A.

The 3rd October 1860.

The services of Assistant Surgeons J. J. McDermott, doing duty with the Convalescent Depôt at Allahabad, and F. Odevaine, attached to the Shahjehanpore Levy at Humeerpore, having been placed at the disposal of this Government in Orders of the Government of India No 915, of the 11th ultimo, published in the *Calcutta Gazette* of the 12th ultimo; the former is appointed to the charge of the Civil Medical duties at Dumoh, and the latter to the similar charge at Mundlah.

No. 2585A.

The 4th October 1860.

Mohomed Jumalooddeen Hossein, Deputy Collector and Deputy Magistrate of Chundeyree, is vested with the full powers of a Joint Magistrate and Deputy Collector.

No. 2587A.

The 5th October 1860.

Mr. A. R. S. Pollock will remain at Benares as Joint Magistrate and Deputy Collector.

No. 2591A.

Erratum.—In Notification No. 1181A, dated the 15th May last, granting one month's leave of absence to Dr. J. C. Corbyn, Superintendent, Meerut Central Prison, for "one month's leave," read *one month's privilege leave.*

No. 2609A.

The 6th October 1860.

Mr. Edmund Bensley Thornhill is appointed a Joint Magistrate of the 2nd Grade, with effect from the 25th September 1860, *vice* Mr. R. H. Clifford, appointed on that date to be an Assistant Commissioner, 1st Class, in the Province of Oudh.

Mr. E. B. Thornhill will continue in charge of the Etah District.

No. 2612A.

Mr. E. G. Jenkinson will continue to act as Joint Magistrate in the District of Jounpore.

No. 2615A.

Mr. W. Duthoit, Assistant with full powers in the District of Allygurh, is transferred to the District of Mozuffernugger.

No. 2619A.

The 8th October 1860.

Mr. R. H. Middlemass, Assistant to the Magistrate and Collector of Allahabad, is vested with the special powers of an Assistant Magistrate, described in Regulation III., Section II., Clause 3 of 1821, subject to the result of the prescribed Examination in April 1861.

REVENUE DEPARTMENT.

No. 1373A.

Camp Nynee Tal, the 4th October 1860.

Mr. D. A. Cameron, Deputy Collector of Nursingpore, is placed in charge of the Treasury of that District.

No. 1396A.

The 6th October 1860.

Mr. F. Curwen is appointed to be Manager of the Kuntit and Agoree Burhur Estates in the District of Mirzapore, with the powers of a Deputy Collector under Regulation IX. of 1833, and of a Deputy Magistrate under Act XV. of 1843.

GENERAL DEPARTMENT.

No. 1107A.

Camp Nynee Tal, the 4th October 1860.

One week's leave of absence is granted to Mr. T. B. Cann, Inspector, 1st Circle, Department of Public Instruction, in addition to the leave for six months granted to him in Orders of 4th April last, No. 286A, to enable him to rejoin his appointment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COOPER,
Secy. to Govt., N. W. P.

PUBLIC WORKS DEPARTMENT.

No. 1424A.

Camp Nynee Tal, the 14th September 1860.

Appointment.—Lieutenant S. Carey, Assistant Commissioner of Chundeyree, has been appointed to be a Member of the Road and Ferry Fund Committee of that District.

CIRCULAR No. 1442A.

FROM COLONEL A CUNNINGHAM,

Chief Engineer and Secretary to the Government of the N. W. P.,

TO ALL OFFICERS IN THE PUBLIC WORKS DEPARTMENT IN THE NORTH-WESTERN PROVINCES, AND SAUGOR AND NERBUDDA TERRITORIES.

Dated Nynee Tal, the 15th September 1860.

PUBLIC WORKS DEPARTMENT.

SIR,—UNDER instructions received from Government of India, in the Public Works Department, I am directed by the Hon'ble the Lieutenant-Governor to request that you will be good enough, when transferring new Barrack Buildings to the Barrack Department, to furnish the Barrack-Master with detailed Plans of the same.

2. This must in future be considered as an established rule of the Department, it will be added to Chapter V., Section IV., Para I., of the Public Works Code.

I have, &c.,

(Sd.) A. CUNNINGHAM, *Colonel,*
Chief Engr. and Secretary to the Govt. of the N. W. P., in the P. W. D.

No. 1525A.

The 22nd September 1860.

Notifications.—The following Notification, in continuation of that issued on the 5th May 1860, No. 466A, relating to the Mathematical Instrument Depôt, attached to the Thomason Civil Engineering College, is published for general information:—

2. With a view to the proper adjustment of debits on account of Instruments issued from the Mathematical Instrument Depôt, attached to the Thomason Civil Engineering College at Roorkee, it is hereby notified that, when Instruments are issued from the Depôt to Military Officers not in Civil employ nor in Departments, the value will be debited to the Ordnance Audit Department. This Department will in turn require the Officers to bring the Instruments on the Half-yearly Return of their Regiments if they be serving with a Corps, or in the Annual Return to be submitted by themselves if they be on detached employ.

3. In the case of Civil Officers, all Instruments must be purchased from the Depôt, and the cost defrayed by a departmental charge.

No. 1575A.

The 27th September 1860.

The following Gentlemen are appointed Members of the Road and Ferry Fund Committee of the District of Jounpore:—

Mr. W. Young, Assistant Magistrate and Collector.

Mr. A. Waleskie, Senior.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Secy. to the Govt. of the N. W. P., in the Public Works Department.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

No. 1186.

NOTICE is hereby given, that 4,00,000 Maunds of Chilka Kurkutch Salt, deliverable from Ghât Meetakooah in the Pooree Agency, is available for Sale.

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the above Salt, for which payment must be made, in the usual manner, into the General Treasury after acceptance of Tenders, at the rate of 330 Rupees per 100 Maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

The 17th October 1860.

Notification.

OFFICERS in charge of Treasuries are requested to observe that, under instructions from the Government of India, Items of Receipt and charge on account of the Income Tax are to be entered under a separate heading "Income Tax," instead of "Government of India" as before prescribed; and that the Tax is to be calculated according to the Table published in the *Calcutta Gazette* of the 13th instant, page 2172, which is to supersede that contained in this Office Circular No. 1058, dated 21st September 1860.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM;
Office of Acctt., Govt. of Bengal,
The 18th October 1860.

Notice.

HINDOO HOLIDAYS IN OCTOBER 1860.

THE General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs, All Acceptances which may fall due between Friday the 19th, and Tuesday the 30th October 1860, both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th Sept. 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Notice.

IT is hereby notified for general information, that the Assessors of Income Tax for the Town and Suburbs of Calcutta have the following Divisions or Districts assigned to them:—

BABOO CHUNDER MOHUN CHATTERJEE.—First Division, from the North boundary of the Town to Neemtollah Street.

KOOMAR HARENDRA KRISHNA.—Second Division, from Neemtollah to Colootollah Street.

MR. T. P. OCKELTON.—Third Division, from Colootollah to Dhurrumtollah Street.

MR. J. MACKEY.—Fourth Division, South of Dhurrumtollah Street.

Baboo Obhoy Churn Mullick.—North Suburbs.
Mr. W. Heysham.—South Suburbs.
} The Entally Canal being the boundary between the 4th Division.

Mr. E. B. Baker.—Howrah.

All Returns should be directed or delivered to the Assessor of the Division in which the party resides. Their Office is that of the Commission, No. 9-1, Hastings' Street.

A. Grote,
President.

The 12th October 1860.

Income Tax Returns to Special Commissioner.

All Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 12th to 16th October 1860.

Names of Places, &c.	Least Depth of Water.	Remarks.
	Ft. In.	
Above its Entrance in Ganges ...	18 0	The present Entrance to the Bhaugiruttee will close in five or six days.
On the Entrance Bar ..	4 0	
From thence to Jungypore, 13¼ Miles ...	6 6	A new one is now being formed. The Works will not be completed until the 22nd or 23rd instant.
From Jungypore to Berhampore, 46 Miles ..	12 0	
From Berhampore to Cutwa, 50 Miles ...	14 6	Least depth in Jellinghee River } ft. in. 6 0
And from Cutwa to Nuddea, 46 Miles ...	14 0	Least depth in Matabangah River .. } 14 0

Height of water on Gauge at Berhampore on the 14th October 1860, plus 15 feet 5½ inches.

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

Bhaugiruttee Entrance,
The 16th October 1860.

Memorandum.

The Time Ball will not be shown to the Shipping from Friday the 19th to Tuesday the 30th current inclusive, on account of the Doorgah and Luckhee Poojah Holidays.

(Signed) Radhanath Sickdhar,
In charge of the Observatory.

Surveyor General's Office,
Calcutta, 18th October 1860.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

সরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ..	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estate to be sold to the highest bidder above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd.*—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	24 5 0	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suresea ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot ;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 10th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Thannah Bhatteearee, Mouzah Shetulpore, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	948 1 4	

T. D. Ward,
Offg. Collector.

Chittagong Collectorate,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar;
Superintendent's Office,
The 10th July 1860.

Cochin Light.

Information is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

John J. Franklin,
Supdt. of Marine.

Madras;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 1th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr .	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ..	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ..	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	10 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	40 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurharah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kukkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Allaf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Statement of the Affairs of the Bank of Bengal for the Week ending 17th Oct. 1860.

LIABILITIES.

Proprietors' Capital	1,07,00,000	0	0
Reserve Fund	2,05,091	1	9
Current Accounts	1,42,68,288	8	2
Cash Credits Undrawn	3,12,482	14	8
Other Claims	2,20,862	0	7
Bank Notes	1,86,09,585	0	0
Post Bills	3,01,149	0	4
Profit and Loss *(Rebate Account)* ...	34,332	10	1
Co.'s Rs.	4,47,10,751	3	7

ASSETS.

Government Securities	11,39,077	0	0
Dues from Government	20,310	3	6
Cash	2,77,12,242	7	10
Loans on Deposit of Securities ...	93,16,000	0	0
Discount Loans on ditto	43,87,850	0	0
Accounts of Credit on ditto ...	3,87,700	0	0
Government Bills discounted ...	2,98,531	7	7
Mint Certificates ditto ...	61,737	7	5
Mercantile Bills ditto ...	12,80,676	10	3
Dead Stock	1,81,263	1	0
Stamp Duties ...	2,874	2	0
Interest accrued	618	12	0
Co.'s Rs.	4,47,10,751	3	7

D. Woods,
Offg. Accountant.

Published by order of the Directors,
Geo. Dickson,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Alexander McGilvray, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Robertson and Hickle, *Attorneys.*

Chief Clerk's Office, the 10th October 1860.

Notice

Is hereby given, that the Partnership between the undersigned Frederick Alexander Malcolm Nicol, and Richard Palmer Sage, Land Owners and Proprietors of Collieries at Chowkeedangah near Raneegunge, Zillah Beerbhoom and elsewhere, under the firm of Nicol and Sage was this day dissolved by mutual consent, and in future the business will be carried on by the said Richard Palmer Sage on his separate account, and who will pay and receive all debts owing from and to the said Partnership in the regular course of Trade.

Witness our hands this seventeenth day of October 1860.

F. A. M. Nicol.

R. P. Sage.

Witness to the signing hereof by the said Frederick Alexander Malcolm Nicol.

Thomas Hy. Scarborough,

Solicitor, 5, Bloomsbury Square, London.

আমি, হরিশ্চন্দ্র ঘোষ সাং বাসীন্দা জিলা বর্দ্ধমান।

আমি, শ্রীযুত আর, পী, সেইজ সাহে বের দস্তখতের সাক্ষি হইলাম ইতি।

Bengal Printing Company, "Limited."

Notice is hereby given, that the Fourth Call of Rupees (25) twenty-five per share, in this Company, is to be paid into the Agra and United Service Bank, "Limited," on or before Thursday, the 1st November 1860.

By Order of the Directors,

A. G. Roussac,

Secretary.

9, Hastings' Street, }
The 1st Oct. 1860. }

Notice.

All parties indebted to, or having Claims against the Estate of the late G. B. Blecher, Pay-master, are requested to pay their debts, and make their Claims to the undersigned, within two months from the date of the Notice, after which date no Claim will be attended to.

W. R. Nolan, *Captain,*

H. M.'s 17th Lancers.

COPIES OF THE

Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., and III.,

Can be had on application to the Printer of the *Calcutta Gazette,* Bengal Office, at 8 Rupees per copy.

In the Press

And will be ready in a few days,

THE POPULAR EDITION

OF

THE NEW INDIAN PENAL CODE,

WITH ABSTRACT AND INDEXES

By W. THEOBALD, Esquire,

Barrister, Clerk of the Crown, &c., Supreme Court, Calcutta

In royal 8vo. uniform with Theobald's Acts. Price stitched Rs. 3, Cloth Rs. 3-8 Cash. By Post four annas additional.

Thacker, Spink and Co.

Notice

Is hereby given, for the information of all Treasury Officers, that a Government Promissory Note, No. 15363 of the 5 (five) per Cent. Loan, for Rupees (22,200) twenty-two thousand and two hundred, in favor of Rajdhur, Jageerdar of Gowrar, has been lost in transit at the commencement of the Mutiny, and a new Note is about to be applied for.

C. Richardes,

Officiating Collector.

Hameerpore, }
The 3rd October 1860. }

Lost, Stolen, or Destroyed,

The under-mentioned Government Promissory Note, belonging to the late R. B. Thornhill, late Judge of Futteyghur. Payment of the Note, and Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of C. B. Thornhill, Esquire, Commissioner of the Allahabad Division, the Administrator to the Estate of the said R. B. Thornhill:—

No. 178, of the 5 per Cent Loan, of 1856-57, for Company's Rupees 1,000.

Lost,

A Five and-a-Half per Cent. Loan Acknowledgment (in original) for the sum of (Rupees 3,000) Rupees three thousand, granted on the 17th May 1859, in favor of Mr William Waterfield, by the Collector of this District.

H. Balfour,
Offg. Collector.

Dinagepore :-
Collector's Office,
The 15th October 1860.

Lost,

Right Half of a Bank of Bengal Note, No. 39170A, for Rupees 10, the payment of which has been stopped at the Bank.

Lost or Stolen,

Right Half of a Bank of Bengal Note, No. 05010, for Rupees 100, payment stopped at the Bank.

Lost,

Half of a Bank of Bengal Note, No. 20840A, for Rupees 10, payment has been stopped at the Bank.

Found,

A Gold Watch and Chain. The Owner may have them by sending to the Officiating Joint Magistrate of Nuddea a full description of them, with the particulars of their loss, and paying all expenses of carriage and advertisement.

D. J. MacNeile,
Offg. Joint Magistrate.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1652.

The 10th October 1860.—The Overland Mail, per Steamer *Nemesis*, will be closed on Monday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.		Vid Marseilles.			Vid Southampton.		
Postage.	Under ½ ounce		Rs. 0	6	0	Rs. 0	4	0
	,, ½ ,,		,, 0	8	0			
	,, 1 ,,		,, 0	14	0	,, 0	8	0
	,, 1 ,,		,, 1	0	0			
	,, 2 ,,		,, 2	0	0	,, 1	0	0

No. 3128.

The 18th October 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Nemesis* proceeding to Sea, without anchoring at Kedgeree, on the evening of the 23rd instant.

No. 1772.

The 19th October 1860.—Notice is hereby given, that in consequence of the departure of the Steamer *Fire Queen* having been postponed, the Mails for Port Blair, Callygouk, and Moulmein, will be closed at this Office on Monday, the 22nd instant, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office :—

Names of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Nemesis* ...	P. & O. S. N. Co. ..	23rd October 1860	Suez ...	Madras, Ceylon & Aden.	
,, *Fire Queen* ...	Government ..	23rd ,, ,,	Moulmein ...	Port Blair & Callygouk	
Ship Northumbrian ..	Turner, Cadogan and Co. ...	22nd ,, ,,	Cape of Good-Hope.		

The 19th October 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

SECOND APPENDIX TO

The Calcutta Gazette.

SATURDAY, OCTOBER 20, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860 :—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860.

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia; sudder jumma, rupees 586-15-4.

R. J. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE,
The 10th October 1860.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

The Calcutta Gazette.

WEDNESDAY, OCTOBER 24, 1860.

HOME DEPARTMENT.

No. 2072.

Fort William, the 20th October 1860.

Notification.—Under Section CCXLVI. Act XXXII. of 1860, the Governor General in Council is pleased to prescribe the following Form in substitution of the Form No. XI., published in the *Calcutta Gazettes* of the 15th, 18th, and 22nd August 1860:—

FORM No. 11.

INCOME TAX.

For the year ending 31st July 186 .

LIST OF LODGERS, INMATES, CLERKS, AND SERVANTS, UNDER ACT XXXII. OF 1860, SECTION XLII.

1.	2.	3.
Name and Residence of person making Return.	Name of any member of your family residing in your dwelling-house, who is in the receipt, in his or her own right, of Income or Profits liable to be assessed with duty under Act XXXII. of 1860.	Name of any adult person, residing in your dwelling-house not being a member of your family. [*Note.*—In this column will be included the name of any person in your service, and residing in your dwelling-house, whose yearly wages may amount to 200 Rupees and upwards. The amount of the wages of such servant should also be stated.]

No. 2073.

The 20th October 1860.

The Reverend Dormer Fynes-Clinton, M. A., has been appointed by the Secretary of State to be an Assistant Chaplain on the Bengal Establishment. Mr. Fynes-Clinton's appointment takes effect from the 7th instant.

Mr. Fynes-Clinton's services are placed at the disposal of the Government of the North-Western Provinces.

No. 2074.

The 23rd October 1860.

With reference to Section III. of Act No. XLI. of 1860, it is notified that such regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of Emigrant laborers, Natives of India, during their residence in the British Colony of St. Kitts and in respect of their return to India.

Act No. XLI. of 1860 will accordingly take effect as to the said Colony of St. Kitts from this day.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 4969.

Fort William, the 23rd October 1860.

Captain F. Cunningham, First Assistant to the Commissioner of Mysore, resumed charge of his duties on the 29th ultimo.

No. 4970.

Mr. J. Kavanagh assumed charge of his duties as Assistant Superintendent of Survey and Settlement on the 1st instant.

No. 4971.

Lieutenant J. C. Wood, Superintendent of Dhar, assumed charge of the Offices of Bheel Agent and Political Assistant and Commandant of the Malwa Bheel Corps on the 1st instant.

No. 4972.

Colonel J. Travers assumed charge of the duties of Political Assistant at Goonah on the 28th ultimo.

No. 4973.

Mr. T. Crawley, Officiating Extra Assistant Commissioner at Nagpore, has obtained ten days' privilege leave of absence from the 8th instant.

No. 4974.

The Governor General in Council is pleased to appoint Lieutenant R. O. H. Forbes, Assistant Commissioner, 3rd Class in Oudh, to be District Superintendent of Police of the 3rd Class in that Province.

A. R. Young,
Deputy Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 23rd October 1860.

No. 1038 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Captain and Brevet Major Alfred Chicheley Plowden, of the 50th Regiment Native Infantry, and Aide-de-Camp to the Hon'ble the Lieutenant-Governor of Bengal ...	For eighteen months, under the old Regulations.

No. 1039 *of* 1860.—The following Extract, from the *London Gazette* of the 11th September 1860, is published for general information :—

War Office, Pall Mall,
The 11th September 1860.

Brevet.

Captain Charles Mordaunt Fitzgerald, 31st Bengal Native Infantry, to be Major in the Army, dated 15th August 1859.

The following promotions to take place in Her Majesty's Indian Military Forces, consequent on

the deaths of

General Sir Hopetoun Stratford Scott, K. C. B., Madras Infantry, on the 25th of June 1860; and of

Major General Frederick Blundell, C. B., Madras Artillery, on the 5th July 1860.

To be General.

Lieutenant General Edward Frederick, C. B., Bombay Infantry, dated 26th June 1860.

To be Lieutenant General.

Major General Archibald Brown Dyce, Madras Infantry, dated 26th June 1860.

To be Major Generals.

Colonel Henry Goodwyn, Bengal Engineers, dated 26th June 1860.

Colonel William George White, Madras Infantry, dated 6th July 1860.

The under-mentioned Officers of Her Majesty's Indian Military Forces, retired on full pay, to have a step of Honorary Rank as follows :—

To be Major General.

Colonel Coghill Glendour Ottley, Madras Infantry, dated 11th September 1860.

To be Colonels.

Lieutenant-Colonel Henry Green, Madras Infantry, dated 11th September 1860.

Lieutenant-Colonel Henry Downes Shippard, Madras Infantry, dated 11th September 1860.

Lieutenant Colonel Henry Boyé, Bombay Infantry, dated 11th September 1860.

To be Lieutenant Colonels.

Major Thomas Prendergast Walsh, Madras Infantry, dated 11th September 1860.

Major George Maryat Gumm, Madras Artillery, dated 11th September 1860.

Major Bernard Cary, Bengal Infantry, dated 11th September 1860.

To be Majors.

Captain William Alexander Shaw, Bengal Cavalry, dated 11th September 1860.

Captain Francis John Mills Mason, Madras Infantry, dated 11th September 1860.

No. 1040 *of* 1860.—His Excellency the Governor General in Council is pleased to promote Serjeant Duncan Revie, Engineer and Foreman of the Gun Carriage Agency at Futtegurh, to the rank of Sub-Conductor.

No. 1041 *of* 1860.—The under-mentioned Officer has reported his return from England :—

	Date of Arrival at Fort William.
Lieutenant J. M. Glubb, of the 38th Native Infantry ...	11th October 1860.

No. 1042 *of* 1860.—Captain and Brevet-Colonel H. Tombs, C. B., of Artillery, is allowed an extension of leave to the 11th instant, the date on which he reported his return to Bengal from Sick leave to Europe.

No. 1043 *of* 1860.—The following Promotions are made in the Subordinate Grades :—

Army Commissariat Department.

Sub-Conductor Henry Gardiner to be Conductor ...	In succession to Conductor J. Atkin, pensioned.
Serjeant M. Carew to be Sub-Conductor ...	

No. 1044 *of* 1860.—His Excellency the Governor General in Council is pleased to admit Naick Rajeennah, of the 2nd Company, Bombay Sappers and Miners, to the 3rd Class of the Order of Merit, in consideration of his conspicuous gallantry on the occasion of the capture of the Fort of Loharee on the 2nd May 1858.

No. 1045 *of* 1860.—The under-mentioned Non-Commissioned Officer and Privates are admitted to Pension, as specified opposite to their respective names :—

Serjeant Partrick McKey ...	Thirty Rupees per month, payable in India.
Private James Ashworth ...	One Shilling each per diem, payable in Europe.
„ Edward Cumming ...	
„ Edward ONeill ...	
„ Joseph Smith ...	

No. 1046 *of* 1860.—Mr. James Low, Sub-Assistant, Great Trigonometrical Survey, is promoted from the 3rd to the 2nd Class, with effect from the 1st October 1860.

No. 1047 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant James Williamson Daniell, of the 1st European Bengal Fusiliers ...	For two years, under the old Regulations.

No. 1048 *of* 1860.—Captain Albert Locke Nicholson, of the 64th Regiment Native Infantry, doing duty with the Kamroop Regiment, is permitted to proceed to Sea on Medical Certificate, and to be absent from Bengal on that account for three months, under the old Regulations.

No. 1049 *of* 1860.—His Excellency the Governor General in Council is pleased to notify, that all

Candidates for admission into the Subordinate Medical Department are to be attested agreeably to the subjoined Form :—

Questions to be put by a Justice to the Recruit.

What is your name ?
Where were you born ?
What is your age ?
Are you married ?
Are you ruptured or lame; have you ever been subject to fits, or have you any disability or disorder which impedes the free use of your limbs, or unfits you for ordinary labor ?
Are you willing to be attested, to serve in Her Majesty's Indian Forces in the Bengal Subordinate Medical Department, until you shall be legally discharged ? ...

Oath to be taken by a Recruit enlisting in the Indian Medical Subordinate Service.

I do make Oath that the above Questions have been separately put to me, that the Answers thereto have been read over to me, and that they are the same that I gave and are true. I do make Oath, that I will be faithful and bear true allegiance to Her Majesty, Her Heirs, and Successors, and will duly observe and obey all Orders of Her Majesty, Her Heirs, and Successors, and of the Generals and Officers set over me.

So help me God.

Witness my hand

Signature of Recruit.

Signature of Witness present.

Sworn before me at the day of one thousand eight hundred and at o'clock

Signature of Justice.

Certificate to be given by the Justice.

Description of
Age apparently
Height
Complexion
Eyes
Hair
Any distinctive marks.

To Wit. I one of Her Majesty's Justices of the Peace of do hereby Certify, that the above is the description of , and that in my presence all the foregoing Questions were put to the said , that the Answers written opposite to them are those which he gave to me, and that the fortieth and forty-first Articles of the second Section of the Articles of War were read over to him, that he took the Oath of fidelity, and that I have given him a Duplicate of this Certificate, signed with my name.

No. 1050 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Major J T. Walker, of the Bombay Engineers, First Assistant, to be Astronomical Assistant, Great Trigonometrical Survey of India.

No. 1051 *of* 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India No. 357, of the 14th ultimo, are published for general information :—

I have lately expressed to the Lords Commissioners of the Admiralty a wish that the Admiralty Agents at the respective Presidencies should receive instructions to provide the Officers of Her Majesty's Indian Forces returning to this Country, with Contract Passages when required to do so by competent authority. Their Lordships have been pleased to comply with this request, and have instructed the Senior Officer of Her Majesty's Ships and Vessels on the East India Station accordingly.

2. The number of Passages at the Contract Rate, which can be ordered by any one Packet is at present limited to eight, for Officers of the Army and Navy combined.

3. You will direct application to be made to the Admiralty Agents for Contract Passages to the authorized extent for Officers of both Her Majesty's British and Indian Forces, when returning Home under circumstances entitling them to free Passages, instead of issuing to them the established rate of Passage allowance.

4. The Lords Commissioners of the Admiralty have also promised that, in the event of a modification or renewal of the contract with the Peninsular and Oriental Navigation Company for the conveyance of the Mails, an opportunity will be taken to provide for the accommodation of an additional number of Officers and Soldiers at the Contract Rates.

R. J. H. Birch, *Major-General,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 255.

Fort William, the 22nd October 1860.

Notification.—Overseer D. Wren, attached to the 2nd Division Grand Trunk Road, is permitted to resign his appointment in the Public Works Department.

No. 256.

Promotion.—Mr. J. Bennett, Sub-Engineer of the First Class, is promoted to the grade of Special Assistant Engineer, and appointed to officiate as Executive Engineer, Singapoor, during the absence on Sick leave of Captain McNair, or till further orders.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5567.

Appointments.—*The 15th October* 1860.—Mr. F. H. Elphinstone, Deputy Magistrate and Deputy Collector of Midnapore, is transferred to Hooghly, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX of 1807.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.*:—

In Beerbhoom.

Baboo Gopaul Chunder Bysack.

In Durrung.

Mr. W. H. Brownlow.

In Luckimpore.

Mr. H. Michel.

In Nowgong.

Baboo Puddoorah Burrooah.

In Kamroop.

Sukawut Hossein.

Kriteenauth Gohain.

In the Cossiah Hills.

Mr. J. B. Shadwell.

The 16th October 1860.—Baboo Hurkunt Burooah to be a Deputy Collector, under Regulation IX. of 1833, in Kamroop.

Moulavy Khyrat Hossein, Moonsiff of Nugwar, is vested with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in the District of Midnapore.

The 17th October 1860.—Mr. A. B. Falcon, in charge of the Sub-Division of Jenida, is vested with the powers of a Joint Magistrate and Deputy Collector in Jessore.

The 18th October 1860.—The Reverend F. O. Mayne to be Chaplain of the Garrison of Fort William and the Military Hospital.

Leave of Absence.—*The 15th October* 1860.—Captain J. S. Davies, Senior Assistant to the Commissioner of Chota Nagpore at Lohardugga, from the 15th to the 31st instant, under Section XII. of the new Revised Absentee Rules.

Syud Sukhawut Hossein, Additional Principal Sudder Ameen of Hooghly, during the ensuing Dusserah Vacation, under Clause 2, Section VII of the Uncovenanted Absentee Rules.

The 17th October 1860.—Baboo Muddoo Soodun Bachusputtee, Provincial Pundit of the 24-Pergunnahs, for one month on Medical Certificate under Clause 2, Section V. of the Uncovenanted Absentee Rules.

Moulavy Unwar Ali, Sudder Ameen and Sudder Moonsiff of Noacolly, from the 17th to the 31st instant, under Clause 2, Section VII. of the Uncovenanted Absentee Rules.

Baboo Issur Chunder Mitter, Deputy Magistrate and Deputy Collector of Khoolna, for a fortnight, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

The 18th October 1860.—Mr. A. C Wright Deputy Magistrate and Deputy Collector of Moonsheegunge, for one month, under Clause. 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Gurgoram Burrooah, Sudder Ameen of Gowalparrah, during the ensuing Dusserah Vacation, under Clause 2, Section VII. of the Uncovenanted Absentee Rules.

Mr. S. C Amesbury, Civil Assistant Surgeon of Dinagepore, for one month, under Section XII. of the new Revised Absentee Rules, making over charge of the Medical duties of the Station to the Native Doctor.

The 19th October 1860.—Lieutenant R. Stewart, Superintendent of Cachar, for six weeks, under the Financial Resolution of the 11th January 1859, to enable him to join his appointment.

Notification.—*The 15th October* 1860.—It is hereby notified that Act XX. of 1856 shall have effect from this date in the Villages noted in the margin, which are situated in the Suburbs of Khanakool in Hooghly, and that the said Villages will, in conformity with Section III. of the Act, be united with the aforesaid place for the purpose of carrying out the provisions of the Act.

Khanakool.	Obedpore.
Dynau.	Ghagurpore.
Billock.	Radhabullubpore.
Naruinpore.	Kotra
Gopalnuggur.	Chota Sheinpore.
Kishtonuggur.	Radhanugger.
Nungoorpara.	Baro Sheinpore.
Rughoonathpore.	

Under Section IV. of Act XX. of 1856 it is also hereby notified, that the limits of the above-mentioned Union are the limits defined in the Measurement Papers of the Revenue Surveyor, which are in deposit in the Collector's Office at Hooghly.

Under Section X. of the Act it is hereby further notified, that the Tax to be levied upon the Inhabitants will be an assessment according to the circumstances and property to be protected of the persons liable to the same.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works, Railway, Dept.,—Bengal.

No. 1.

Notifications.—*The 23rd October* 1860.—Captain F. S. Stanton, Deputy Consulting Engineer to Government, Bengal, Railway Department, availed himself of his privilege leave (the grant of which was published in the *Gazette* of the 5th September) from the 5th September.

No 2.

Captain F. S. Stanton returned to duty on the 29th September.

J. P. Beadle, *Captain*,
Joint-Secy., Govt. of Bengal,
Public Works Department,
Railway Branch.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

NOTIFICATIONS.

MILITARY DEPARTMENT.

No. 856A.

Camp Nynee Tal, the 11th October 1860.

Leave of Absence.—Privilege leave for two months, from the 15th instant, to visit Calcutta, on private affairs, is granted to Mr. William Charsley Thomas, Adjutant of the Mynpoory District Battalion of Military Police.

Captain J. J. Eckford, the Commandant, will perform the duties of the Adjutant's Office, in addition to his own, during the absence of Mr. Thomas, or until further orders.

No. 858A.

Privilege leave for two months, from the 15th instant, is granted to Brevet Captain W. H. Binny, Officiating Commandant of the Dumoh District Battalion of Military Police, to visit Darjeeling and Calcutta, on urgent private affairs.

Mr. E. Berrill, the Adjutant, will take temporary charge of the Battalion, in addition to his other duties, during the absence of Captain Binny, or until further orders.

No. 864A.

Notification.—Ressaldar George Solomon, of the Saugor Battalion of Military Police, is permitted to resign his appointment.

No. 867A.

Leave of Absence.—Leave of absence on Medical Certificate, for three months, to visit the Presidency, is granted to Lieutenant G. R. Hennessy, Commandant of the Humeerpore Battalion of Military Police, from the date on which he may avail himself of the same.

With reference to the above, Lieutenant A. Ollivant, the Adjutant of the Jhansie Division of Military Police, will proceed to Humeerpore without delay, and take temporary charge of the Battalion, during the absence of Lieutenant G. R. Hennessy, or until further orders.

During the absence of Lieutenant A. Ollivant, on temporary duty at Humeerpore, Major W. Davis, the Commandant, will perform the duties of the Adjutant's Office, in addition to his own.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,
Asst. Military Secy. to Govt, N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. B. Hardinge, Officiating Deputy Commissioner of Goojrat, has obtained two months' leave of absence, to enable him to proceed to Calcutta, preparatory to applying for Furlough to Europe.

General Department, No. 2607, dated 8th October 1860.

The leave granted to Captain H. W. H. Coxe, Deputy Commissioner of Peshawur, in *Punjab Gazette* of 11th August 1860, is extended on Medical Certificate to 31st October 1860, under the Rules applicable to Military Officers in Civil employ.

General Department, No. 2610, dated 8th October 1860.

Sub-Assistant Surgeon Sudder ool Huq has obtained leave of absence, on private affairs, for six months, from such date as he may avail himself of the same.

General Department, No. 2619, dated 9th October 1860.

Powers.—Mr. H. Burra, Assistant Commissioner, is vested with the full powers of a Magistrate and Collector.

Judicial Department, No. 639, dated 8th October 1860.

Colonel Dhunraj, Extra Assistant Commissioner, having passed the Lower Standard of Examination, is vested with the special powers of an Assistant.

Judicial Department, No. 649, dated 10th October 1860.

Promotions.—The Hon'ble the Lieutenant-Governor is pleased to make the following promotions :—

General Department, Nos. 2639-47, dated 6th October 1860.

To be Deputy Commissioners of the 2nd Class.

Captain H. J. Hawes.
„ R. R. Adams.

To be Deputy Commissioners of the 3rd Class.

Captain J. Fendall.
Lieutenant E. H. Paske.

To be Assistant Commissioners of the 1st Class.

Captain H. A. Dwyer.
„ R. O. T. Nicolls.

To be Assistant Commissioners of the 2nd Class.

Lieutenant G. F. J. Lewin.
Mr. W. B. Jones.
Captain H. P. Babbage.

Transfer.—The transfer of Mr. H. E. Jacomb, Assistant Commissioner, from Goojranwalla to Jhelum, notified in the *Punjab Gazette* of the 26th September 1860, is cancelled, and that Officer is hereby transferred to the Shahpoor District.

General Department, No 2648, dated 10th October 1860.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, THE 10TH OCTOBER 1860.

3rd Punjab Infantry.

No. 404.—Subadar Nowrunjun Sing having been declared unfit for further service, is, with the sanction of the Supreme Government, transferred to the Invalid Pension Establishment, and granted a stipend of eighteen Rupees per mensem, with effect from the date on which he may have been struck off the strength of his Regiment.

No. 405.—The services of Lieutenant-Colonel W. T. Hughes, Commanding 1st Punjab Cavalry, are placed temporarily at the disposal of His Excellency the Commander-in-Chief, from such date as he may be relieved from his present Command.

G. HUTCHINSON, *Major*,
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858 59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

No. 1186.

NOTICE is hereby given, that 4,00,000 Maunds of Chilka Kurkutch Salt, deliverable from Ghât Meetakooah in the Pooree Agency, is available for sale.

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the above Salt, for which payment must be made, in the usual manner, into the General Treasury after acceptance of Tenders, at the rate of 330 Rupees per 100 Maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

The 17th October 1860.

Notification.

OFFICERS in charge of Treasuries are requested to observe that, under instructions from the Government of India, Items of Receipt and charge on account of the Income Tax are to be entered under a separate heading "Income Tax," instead of "Government of India" as before prescribed; and that the Tax is to be calculated according to the Table published in the *Calcutta Gazette* of the 13th instant, page 2172, which is to supersede that contained in this Office Circular No. 1058, dated 21st September 1860.

W. WATERFIELD,
Offg. Accts. to the Govt. of Bengal.

FORT WILLIAM;
Office of Accts., Govt. of Bengal,
The 18th October 1860.

Notice.

HINDOO HOLIDAYS IN OCTOBER 1860.

THE General Treasury will be closed from Friday the 19th to Tuesday the 30th October 1860, both days inclusive, on account of the Hindoo Holidays, Doorga and Luckhee Poojahs, All Acceptances which may fall due between Friday the 19th, and Tuesday the 30th October 1860, both inclusive, will be payable at the General Treasury on any business day after Monday the 15th October 1860.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th Sept. 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Notice.

IT is hereby notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXVII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

Notification.

Present Clause.

XXXIX. Messages are sent "bearing" from Sea-ports when received by Mail Steamers or other Vessels for despatch and addressed to well-known houses or individuals, but the Messages are not to be delivered to the Addressee till payment is made.

Modified Clause.

XXXIX. Messages are sent bearing when received by Mail Steamers or other Vessels for despatch and addressed to well-known firms or individuals, but no Message, whether paid or bearing, will be received for transmission from any Vessel until her name has been made known.

Bearing Messages will not be delivered to the Addressee till payment has been obtained.

Present Clause.

XLII. Violation of Secrecy on the part of any Office Assistant, Clerk or Signaller, in the Telegraph Department, will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the Official *Gazette* of the incapability of the delinquent to serve in any Official capacity.

Modified Clause.

XLII. Violation of Secrecy on the part of any person in the Department will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the Official *Gazette* of the incapacity of the delinquent to serve the Government in any capacity.

It is a violation of Secrecy to mention the fact that any Message has been received or despatched by any particular person or firm.

J. C. Douglas, *Major*,
Offg. Dir.-Genl. of Tels. in India.

Notice.

It is hereby notified for general information, that the Assessors of Income Tax for the Town and Suburbs of Calcutta have the following Divisions or Districts assigned to them :—

Baboo Chunder Mohun Chatterjee.—First Division, from the North boundary of the Town to Neemtollah Street.

Koomar Harendra Krishna.—Second Division, from Neemtollah to Colootollah Street.

Mr. T. P. Ockelton.—Third Division, from Colootollah to Dhurrumtollah Street.

Mr. J. Mackey.—Fourth Division, South of Dhurrumtollah Street.

Baboo Obhoy Churn Mullick.—North Suburbs.
Mr. W. Heysham.—South Suburbs.
} The Entally Canal being the boundary between the 4th Division.

Mr. E. B. Baker.—Howrah.

All Returns should be directed or delivered to the Assessor of the Division in which the party resides. Their Office is that of the Commission, No. 9-1, Hastings' Street.

A. Grote,
President.

The 12th October 1860.

Income Tax Returns to Special Commissioner.

All Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 17th to 20th October 1860.

Names of Places, &c.	Least Depth of Water.		Remarks.
	Ft.	In.	
Above its Entrance in Ganges ...	18	0	
On the Entrance Bar...	8	6	All Boats suited for the dry season's Navigation of the Nuddea Rivers had better take the Bhaugiruttee Route.
From thence to Jungypore, 13¼ Miles ...	5	0	
From Jungypore to Berhampore, 46 Miles...	10	0	
From Berhampore to Cutwa, 50 Miles ...	11	6	Least depth in Jellinghee River ... ft. 4 in. 0
And from Cutwa to Nuddea, 46 Miles ...	14	0	Least depth in Matabangah River ... 10 6

Height of water on Gauge at Berhampore on the 19th October 1860, plus 12 feet 9 inches.

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

The 20th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estate to be sold to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd*.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	24 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot ;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Thannah Bhatteearee, Mouzah Shetulpore, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	61	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	948 1 4	

T. D. Ward,
Offg. Collector.

Chittagong Collectorate,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

Information is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

John J. Franklin,
Supdt. of Marine.

Madras;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	158 18 17 0	95 2 8	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 19 10 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 6 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3014 & 3015	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ..	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ..	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3311	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 18th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

সরিফ আফিস ১৩ অকটোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার ফোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের ফোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ন অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান যতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Alexander McGilvray, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims and demands of and against the said Insolvent, at the time of the filing of his petition for relief.

Robertson and Hickle, *Attorneys.*

Chief Clerk's Office, the 10th October 1860.

IN THE PRESS

And will be ready in a few days,

THE POPULAR EDITION

OF

THE NEW INDIAN PENAL CODE,

WITH ABSTRACT AND INDEXES

BY W. THEOBALD, ESQUIRE,

Barrister, Clerk of the Crown, &c., Supreme Court, Calcutta.

In royal 8vo. uniform with Theobald's Acts. Price stitched Rs. 3, Cloth Rs. 3-8 Cash. By Post four annas additional.

THACKER, SPINK AND CO.

Lost,

A FIVE and-a-Half per Cent. Loan Acknowledgment (in original) for the sum of (Rupees 3,000) Rupees three thousand, granted on the 17th May 1859, in favor of Mr William Waterfield, by the Collector of this District.

H. BALFOUR,

Offg. Collector.

DINAGEPORE; *Collector's Office, The 15th October* 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette,* Bengal Office, at 8 Rupees per copy.

Found,

A GOLD Watch and Chain. The Owner may have them by sending to the Officiating Joint Magistrate of Nuddea a full description of them, with the particulars of their loss, and paying all expenses of carriage and advertisement.

D. J. MACNEILE,

Offg. Joint Magistrate.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1832.

The 22nd October 1860:—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 11th proximo, will be closed at this Office at 5 P. M. on Friday, the 2nd idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 2nd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *viâ* Trieste:—

Rates of Postage.

Under	½	Ounce	Rs.	0	6	0
„	½	„	„	0	8	0
„	¼	„	„	0	14	0
„	1	„	„	1	1	0

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday, the 15th October 1860 *and Sunday the 21st October* 1860, *both dates inclusive, were despatched by the undermentioned Vessels, which sailed from Calcutta on dates specified.*

Letters received on dates from and to	By what Ship despatched.	Bound to	Remarks.
15th to 16th October 1860:	Steamer *Burmah* ..	Akyab, Rangoon and Moulmein ..	Left Town on the 17th October 1860.
15th to 19th „ „ ...	„ *Fiery Cross* ...	Penang, Singapore and China ..	Left Town on the 20th October 1860.
15th to 16th „ „ ...	Ship *Pudsey Dawson.*	Mauritius ..	Left Town on the 17th October 1860.

The 23rd October 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

The Calcutta Gazette.

SATURDAY, OCTOBER 27, 1860.

HOME DEPARTMENT.

No. 2072.

Fort William, the 20th October 1860.

Notification.—Under Section CCXLVI. Act XXXII. of 1860, the Governor General in Council is pleased to prescribe the following Form in substitution of the Form No. XI., published in the *Calcutta Gazettes* of the 15th, 18th, and 22nd August 1860:—

FORM No. 11.

INCOME TAX.

For the year ending 31*st July* 186 .

LIST OF LODGERS, INMATES, CLERKS, AND SERVANTS, UNDER ACT XXXII. OF 1860, SECTION XLII.

1.	2.	3.
Name and Residence of person making Return.	Name of any member of your family residing in your dwelling-house, who is in the receipt, in his or her own right, of Income or Profits liable to be assessed with duty under Act XXXII. of 1860.	Name of any adult person, residing in your dwelling-house not being a member of your family. [*Note.*—In this column will be included the name of any person in your service, and residing in your dwelling-house, whose yearly wages may amount to 200 Rupees and upwards. The amount of the wages of such servant should also be stated.]

No. 2079.

The 24th October 1860.

Notification.—The Hon'ble the President in Council is pleased to direct the following addition to be made to List No. I., published under date the 29th September 1854, of parties authorized to send by post without actual payment of postage, all letters, packets, or parcels *bonâ fide* and exclusively on the Public Service :—

The Superintendent of Forests in the Saugor and Nerbudda Territories.

No. 2081.

The following Resolution passed by the Governor General in Council on this date is published for general information :—

Read Letter from the Government of Bengal No. 984, dated the 6th of October, requesting that the Lieutenant Governor may be permitted to intimate to all applicants for Furlough, the Furloughs cannot be allotted this year to Covenanted Civil Servants in Bengal.

Resolution.—1. The Lieutenant-Governor, in submitting this request, represents that there is now so great a dearth of Civil Officers in the Lower Provinces, that for some time past it has been found necessary, as a general rule, to refuse all privilege leave and all leave on private affairs owing to the difficulty of finding qualified men for the acting appointments, and that if any Furloughs are granted at present to Civil Officers in the Lower Provinces, extreme public inconvenience will be experienced.

2. The Governor General in Council has no doubt that the above statement correctly describes the present state of things in the Lower Provinces, and His Excellency in Council has reason to know that the same difficulty is experienced in quite an equal degree in the North-Western Provinces and in the Punjab and Oude. The Lieutenant-Governor of the North-Western Provinces has earnestly deprecated the transfer from them of any more Civil Servants for service in Oude and the Punjab, both which Provinces have however far less than their proper complement of Civil Servants, even with the aid which has just been afforded by the transfer of a few young Civilians from Bombay.

3. Under these circumstances, the Governor General in Council considers that the interests of the Public Service require that the recommendation of the Lieutenant-Governor of Bengal should be so far acted upon as to allow of no Furloughs (other than on Medical Certificate) except in exchange for Furloughs lapsing by the return of Civil Servants to duty.

4. His Excellency in Council is accordingly pleased to resolve that, until further orders and except on Medical Certificate, Furlough shall not be allotted to any Member of the Bengal Civil Service, except on the return to India from Furlough of a Civil Servant belonging to the same Division of the Presidency to which the applicant for Furlough belongs.

5. Under this rule, all applications for Furlough will be registered, and on a Furlough becoming available by the return to India of any Civil Servant now absent on Furlough, it will be allotted to the senior applicant of the Division to which the returning Civil Servant is attached, on the understanding that, if the applicant to whom the Furlough is assigned fails to take advantage of it within two months from the date of the assignment, it will be transferred to the next senior applicant. For the purpose of this rule an Officer will be considered to have taken advantage of the Furlough assigned to him, when he has applied for leave to make over charge of his Office.

No. 2091.

The following Act of Parliament XXIII. and XXIV. Vic. Cap. 88 being "an Act to extend certain Provisions for Admiralty Jurisdiction in the Colonies to Her Majesty's Territories in India," is published for general information, together with the Act therein referred to :—

ANNO VICESSIMO TERTIO & VICESSIMO QUARTO.

VICTORIÆ REGINÆ.

Cap. LXXXVIII.

An Act to extend certain Provisions for Admiralty Jurisdiction in the Colonies to Her Majesty's Territories in India [13*th August* 1860].

Whereas an Act was passed in the Session holden in the Twelfth and Thirteenth Years of Her Majesty, Chapter Ninety-six, "to provide for the Prosecution and Trial in Her Majesty's Colonies of Offences committed within the Jurisdiction of the Admiralty," and by such Act it was provided, that for the Purposes thereof the Word "Colony" should mean any Island, Plantation, Colony, Dominion, Fort, or Factory of Her Majesty, except the United Kingdom and the Islands of *Man*, *Guernsey*, *Jersey*, *Alderney*, and *Sark* and the Islands adjacent thereto respectively, and except also all such Parts and Places as were under the Government of the *East India* Company : And whereas it is expedient that the Provisions of the said Act should extend to all Parts and Places heretofore under the Government of the *East India* Company in like Manner as to other Colonial and Foreign Possessions of Her Majesty : Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled and by the Authority of the same, as follows : 12 & 13 Vict. c. 96.

Provisions of the recited Act to extend to India.

I. So much of the said Act as excepts the Parts and Places then under the Government of the *East India* Company, from the Interpretation of the Word "Colony" shall be repealed, and for the Purposes of the said Act the Word "Colony" therein shall include and apply to every Part and Place heretofore under the Government of the *East India* Company, or which may be under the Government of Her Majesty in *India*, and all the Provisions of the said Act shall be construed and take effect accordingly.

Provision for persons entitled to be tried by the Supreme Court of a Presidency.

II. Provided always, That where any person within any Place in *India* is charged with Commission of any Offence in respect of which Jurisdiction is given by the said Act, or where any Person charged with the Commission of any such Offence is brought for Trial under the said Act to any Place in *India*, if at any time before his Trial he make it appear to the Court exercising Criminal Jurisdiction in the Place where he is so charged or brought for Trial, that in case the Offence

charged had been committed in such Place he could have been tried only in the Supreme Court of One of the Three Presidencies in *India*, and claim to be tried by such a Supreme Court accordingly, the said Court exercising Criminal Jurisdiction as aforesaid shall certify the Fact and Claim to the Governor of such Place or Chief Local Authority thereof, and such Governor or Chief Local Authority thereupon shall order and cause the Person charged to be sent in Custody to such One of the Presidencies as such Governor shall think fit for Trial before the Supreme Court of such Presidency, and the said Supreme Court and all public Officers and other Persons in the Presidency shall have the same Jurisdiction and Authorities, and proceed in the same Manner in relation to the Person charged with such Offence, as if the same had been committed or originally charged to have been committed within the Limits of the ordinary Jurisdiction of such Supreme Court

---

ANNO DUODECIMO & DECIMO TERTIO.

VICTORIÆ REGINÆ.

Cap. XCVI.

An Act to provide for the Prosecution and Trial in Her Majesty's Colonies of Offences committed within the Jurisdiction of the Admiralty [1st *August* 1849.]

WHEREAS by an Act passed in the Eleventh Year of the Reign of King *William* the Third, intituled *An Act for the more effectual Suppression of Piracy*, it is enacted, that all Piracies, Felonies and Robberies committed on the Sea, or in any Haven, River, Creek, or Place where the Admiral or Admirals have Power, Authority, or Jurisdiction, may be examined, inquired of, tried, heard, and determined, and adjudged, in any Place at Sea or upon the Land in any of His Majesty's Islands, Plantations, Colonies, Dominions, Forts, or Factories, to be appointed for that purpose by the King's Commission, in the manner therein directed, and according to the Civil Law and the Method and Rules of the Admiralty: And whereas by an Act passed in the Forty-sixth Year of the Reign of King *George* the Third, intituled *An Act for the speedy Trial of Offences committed in distant Parts upon the Sea*, it is enacted, that all Treasons, Piracies, Felonies, Robberies, Murders, Conspiracies, and other Offences of what nature, or kind soever, committed upon the Sea, or in any Haven, River, Creek, or Place where the Admiral or Admirals have Power, Authority, or Jurisdiction, may be inquired of, tried, heard, determined, and adjudged, according to the common Course of the Laws of this Realm used for Offences committed upon the Land within this Realm, and not otherwise, in any of His Majesty's Islands, Plantations, Colonies, Dominions, Forts, or Factories under and by virtue of the King's Commission or Commissions under the Great Seal of *Great Britain*, to be directed to Commissioners in the Manner and with the Powers and Authorities therein provided; And whereas it is expedient to make further and better Provision for the Apprehension, Custody, and Trial in Her Majesty's Islands, Plantations, Colonies, Dominions, Forts, and Factories of Persons charged with the Commission of such Offences on the Sea, or in any such Haven, River, Creek, or Place as aforesaid: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, that if any Person within any Colony shall be charged with the Commission of any Treason, Piracy, Felony, Robbery, Murder, Conspiracy, or other Offence, of what Nature or Kind soever, committed upon the Sea, or in any Haven, River, Creek, or Place where the Admiral or Admirals have Power, Authority, or Jurisdiction, or if any Person charged with the Commission of any such Offence upon the Sea, or in any such Haven, River, Creek, or Place shall be brought for Trial to any Colony, then and in every such Case all Magistrates, Justices of the Peace, Public Prosecutors, Juries, Judges, Courts, Public Officers and other Persons in such Colony shall have and exercise the same Jurisdiction and Authorities for inquiring of, trying, hearing, determining, and adjudging such Offences, and they are hereby respectively authorized, empowered, and required to institute and carry on all such Proceedings for the bringing of such Person so charged as aforesaid to Trial, and for and auxiliary to and consequent upon the Trial of any such Person for any such Offence wherewith he may be charged as aforesaid, as by the Law of such Colony would and ought to have been had and exercised or instituted and carried on by them respectively if such Offence had been committed, and such Person had been charged with having committed the same, upon any Waters situate within the Limits of any such Colony, and within the Limits of the local Jurisdiction of the Courts of Criminal Justice of such Colony.

10 & 11 W. 3. c. 7.

46 G. 3. c. 54.

All Persons charged in any Colony with Offences committed on the Sea, may be dealt with in the same manner as if the Offences had been committed on Waters within the local Jurisdiction of the Courts of the Colony.

II. Provided always, and be it enacted, That if any person shall be convicted before any such Court of any such Offence, such Person so convicted shall be subject and liable to and shall suffer all such and the same Pains, Penalties, and forfeitures as by any Law or Laws now in force Persons convicted of the same respectively would be subject and liable to in case such Offence had been committed, and were inquired of, tried, heard, determined, and adjudged, in *England*, any Law, Statute, or Usage to the contrary notwithstanding.

Persons convicted of such Offences shall suffer the like Punishments as on Conviction of like Offences in England.

III. And be it enacted, That where any Person shall die in any Colony of any Stroke, Poisoning, or Hurt, such Person having been feloniously Stricken, Poisoned, or Hurt upon the Sea, or in any Haven, River, Creek, or place where the Admiral or Admirals have Power, Authority, or Jurisdiction, or at any Place out of such Colony, every Offence committed in respect of any such Case; whether the same shall amount to the Offence of Murder or of Manslaughter, or of being Accessory before the Fact to Murder, or after the Fact to Murder or Manslaughter, may be dealt with, inquired of, tried, determined and punished in such Colony in the same manner in all respects as if such Offence

Provision for the Trial of Murder and Manslaughter, where the Death only happens in the Colony or upon the Sea.

had been wholly committed in that Colony; and that if any Person in any Colony shall be charged with any such Offence as aforesaid in respect of the Death of any Person who, having been feloniously stricken, poisoned, or otherwise hurt, shall have died of such Stroke, Poisoning, or Hurt upon the Sea, or in any Haven, River, Creek, or Place where the Admiral or Admirals have Power, Authority, or Jurisdiction, such Offence shall be held for the purpose of this Act to have been wholly committed upon the Sea.

Jurisdiction of the Supreme Courts of New South Wales and Van Diemen's Land preserved. 9 G. 4. c. 83.

IV. Provided also, and be it enacted, That nothing in this Act contained shall in any way affect or abridge the Jurisdiction of the Supreme Courts of *New South Wales* and *Van Diemen's Land*, as established by an Act passed in the Ninth Year of the Reign of King *George* the Fourth, intituled *An Act to provide for the Administration of Justice in* New South Wales *and* Van Diemen's Land, *and for the more effectual Government thereof and for other purposes relating thereto.*

Interpretation of Terms.

V. And be it enacted, That for the purposes of this Act the word "Colony" shall mean any Island, Plantation, Colony, Dominion, Fort, or Factory of Her Majesty, except any Island within the United Kingdom, and the Islands of *Man*, *Guernsey*, *Jersey*, *Alderney*, and *Sark*, and the Islands adjacent thereto respectively, and except also all such Parts and Places as are under the Government of the *East India* Company; and the word "Governor" shall mean the Officer for the time being administering the Government of any Colony.

Act may be amended, &c.

VI. And be it enacted, That this Act may be amended or repealed by any Act to be passed during this present Session of Parliament.

No. 2093.

The following Notice issued by the Ceylon Government is published for general information:—

UNIVERSAL NOTICE TO MARINERS.

COLOMBO LIGHT, CEYLON.

Colombo, September 1st, 1860.

All Ships visiting Colombo are hereby warned that the Light has been shifted permanently, from the Old Light-house to the Clock Tower; the Clock Tower bears S. 45° E. Two hundred and fifty yards from the Old Light-house, and is thirty-five feet higher, so that the Light can be seen further off.

John A. Pritchard,
Master Attendant.

No. 2095.

Notification.

The 26th October 1860.

Under the authority given by Section 18, Act No. XXXVI. of 1860, the Governor General in Council is pleased to make the following Rules, to be in force from the promulgation thereof in all Districts in India not annexed to any Presidency or not subject to the general regulations of any Presidency:—

Rule 1.

Subject to the exceptions mentioned in the two following Rules, there shall be charged upon Petitions of Plaint on suits and appeals instituted in any Civil Court, or in the Court of any Revenue Officer vested with Judicial powers and acting in a Judicial capacity, the following scale of Stamp duty in lieu of that prescribed in Article 6 Schedule B of the said Act, that is to say:—

	Rs.	As.
If the amount or value of the property claimed shall not exceed 8 Rupees	0	4
Above 8 Rupees and not exceeding 12 Rs.	0	8
„ 12 „ „ „ 16 „	1	0
„ 16 „ „ „ 32 „	2	0

and thereafter as in Schedule B of the said Act.

Rule 2.

Petitions of Plaint in suits and appeals instituted in the Court of any Revenue Officers as aforesaid, for the recovery of arrears of rent, or of money received by any Agent employed in the management of lands or collection of rents shall be written on paper bearing a Stamp of one-fourth the value prescribed for Petitions of Plaint on suits instituted in a Civil Court. Provided that no such Petition of Plaint shall be written on paper bearing a Stamp of less value than 8 annas if the amount or value of the property claimed shall exceed eight Rupees; or on paper bearing a Stamp of less value than 4 annas if the amount or value of the property claimed shall not exceed eight Rupees.

Rule 3.

Petitions of Plaint in suits and appeals instituted in the Court of any Revenue Officer as aforesaid, for any matter or thing of the nature described in Section 23 Act No. X. of 1859 (except the recovery of arrears of rent,) shall be written on paper bearing a Stamp of eight annas.

Nothing in these Rules is to be held to apply to Petitions or Applications, not being Petitions of Plaint in suits or appeals to Civil or Revenue Courts or Offices. Such Petitions or Applications are provided for under Article 5, Schedule B of Act No. XXXVI. of 1860.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5078.

Fort William, the 26th October 1860.

The appointment of Lieutenant Bushby to officiate as an Assistant Commissioner in the Hyderabad Assigned Districts, notified in General Order by the Governor General, dated 16th August 1858, No. 2831, is to have effect from the 16th July of that year.

No. 5079.

The services of Lieutenant W. J. Stewart, Assistant in the Revenue Survey Department, are placed at the disposal of the Government of Bengal.

Lieutenant Sir R. DeL. St George, Bart, Assistant Revenue Survey, is posted to the Oudh Surveys.

No. 5080.

Lieutenant P. W. Bannerman received charge of his Office of 1st Assistant to the Agent to the Governor General for Central India and Deputy Opium Agent on 23rd ultimo, from Major W. D. Aitken, of the Bombay Artillery.

No. 5081.

The privilege leave for one month granted to Mr. Leach, Apothecary in charge of the Civil Dispensary at Lucknow, in General Order dated 16th instant, No. 4842, has been cancelled.

No. 5082.

Captain A. B. Cumberlege, Assistant Commissioner in Nagpore, has obtained leave of absence for eight weeks, from the date on which he may quit Nagpore, to proceed to Bombay, preparatory to applying for further leave to Europe on Medical Certificate.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 1586 OF 1860-61.

To C. H. LUSHINGTON, ESQ.,
Secretary to the Government of India.

SIR,—I have the honor to request information as to whether under Section CXXIX. of Act XXXII., the allowance called "Moonshee allowance" granted to Junior Civilians is exempt from Income Tax. The words "or to meet any disbursement for the public service" appear to apply to Moonshee allowance which is spent in the liquidation of expenses attending the Examination which qualifies Officers for employment in the Public Service.

I have the honor to be, &c.,
(Signed) R. W. LODWICH,
Civil Auditor.

CIVIL AUDITOR'S OFFICE,
5th October 1860.

No. 10713.

TO THE CIVIL AUDITOR AT BOMBAY.

Finl. Dept.

SIR,—In reply to your letter No. 1586, dated 5th instant, I am directed to inform you that the allowance called "Moonshee allowance" granted to Junior Civilians should be held exempt, under Section CXXIX. of Act XXXII. of 1860, from Income Tax.

I have the honor to be, &c.,
(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

FORT WILLIAM,
The 26th October 1860.

No. 95.

Copy of the above published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 26th October 1860.

MILITARY DEPARTMENT.

Fort William, the 24th October 1860.

No. 1052 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

NAGPORE IRREGULAR FORCE.

Lieutenant J. Nuttall, of the 17th Madras Native Infantry, Adjutant and Officiating Second in Command, to be Second in Command of the Cavalry Regiment of the Force, with effect from the 1st September 1860.

No. 1053 *of* 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed:—

No. 14, *dated 4th September* 1860.—Permitting Lieutenant J. Nuttall, Adjutant and Officiating 2nd in Command of the Nagpore Irregular Cavalry Regiment, to proceed to Bombay, preparatory to applying for Sick leave to Europe.

No. 1054 *of* 1860.—His Excellency the Governor General in Council is pleased to admit the undermentioned men of the 1st Regiment Infantry Nagpore Irregular Force to the 3rd Class "Order of Merit," as a reward for their conspicuous gallantry on various occasions during the past disturbances:—

Jemadar Futteh Mahomed.
„ Sheik Ismail.
Havildar Shaik Ruheem Buksh.

Fort William the 26th October 1860.

No. 1055 *of* 1860.—Mr. L. H. Clarke, 1st Class Sub-Assistant Great Trigonometrical Survey of India, is allowed privilege leave for three months, from the 1st December 1860, under Section VII. Clause I. of amended Uncovenanted Service Leave Rules and Government Notification of the 8th January 1857.

No. 1056 *of* 1860.—Under the authority of the Right Hon'ble the Secretary of State for India, it is hereby notified for general information, that the balance of Pay of a European Soldier, who may be admitted as a Patient into a Lunatic Asylum, will, after deducting the cost of his maintenance, be payable to his family.

No. 1057 *of* 1860.—His Excellency the Governor General in Council has been pleased, in the Financial Department, to extend to the Bengal Military Orphan Society the privilege allowed to the Military Fund as regards the grant of relief in consequence of the Mutinies as laid down in paragraph 13* of the Rules published in Government General Order No. 1131, of the 29th July 1858.

* *Para.* 13. "As regards the "grant of relief to the Military "Fund the Governor General in "Council considers that it will be "more advisable to undertake the "annual payment of the Pensions of "those who have become entitled to "them than to make over to the "Fund a sum equal to the present "value of those Pensions."

No. 1058 *of* 1860.—His Excellency the Governor General in Council is pleased to confer the following Rewards on the under-mentioned Native Officers and men, in consideration of their gallant and distinguished conduct at the attack on the position of the Mahsood Wuzeerees in the Barrara Pass, by the Force under the Command of Brigadier General N. Chamberlain, C. B., on the 4th May 1860:—

1st Punjaub Infantry, Subadar Hubeeb Khan "Bahadoor" ..	Admitted to the 2nd Class of the "Order of the Merit."
1st Punjaub Infantry, Subadar Mahomed Rahim Khan ...	Advanced from the 3rd to the 2nd Class of the "Order of Merit."
1st Punjaub Infantry, Jemadar Anoke Sing ...	
1st Punjaub Infantry, Naick Neaz Mahomed ...	
2nd Punjaub Infantry, Havildar Jenab Shah ...	Admitted to the 3rd Class of the "Order of Merit."
1st Punjaub Infantry, Sepoy Wurream Sing ...	
3rd Punjaub Infantry, Sepoy Meer Afzool ...	

No. 1059 *of* 1860.—His Excellency the Governor General in Council is pleased, subject to the approval of Her Majesty's Government, to promote Sergeant Major Robert Maciminie, of the 4th Company 5th Battalion of Artillery, to the Rank of Ensign Unattached, as a special reward for his determined conduct and brilliant example in opposing the mutinous proceedings on the night of the 21st September last of certain men of the 5th Bengal European Regiment.

His Excellency in Council is pleased to promote Quarter Master Sergeant Charles Owens, of the 4th Company 5th Battalion Artillery, to be Conductor, in recognition of his exemplary conduct on the same occasion.

No. 1060 *of* 1860.—With reference to the Notification issued by the Government of the North-Western Provinces, No. 880A., of the 16th instant, the services of Captain F. A. Sago, of the 11th Native Infantry, Commandant of the Shajehanpore Battalion of Military Police, are replaced at the disposal of His Excellency the Commander-in-Chief from the date on which he may be relieved from his present duties.

No. 1061 *of* 1860.—With reference to Government General Order, No. 1039, of the 23rd instant, the under-mentioned promotions are made:—

Brevet.

Rank, Names and Corps.	To what Rank promoted.	From what date.	In succession to.
Lieut.-Colonel Robert William Disney Leith, Bombay Infantry	Colonel ...	26th June 1860.	General Sir H. S. Scott, K. C. B., Madras Infantry, deceased.
Major Albert Fytche, Bengal Infantry ...	Lt.-Col...		
Captain Francis Henry Scott, Madras Cavalry .	Major ..		
Lieut.-Colonel William St. Leger Mitchell, Bengal Infantry .	Colonel .	6th July 1860.	Major-General F. Blundell, C. B., Madras Artillery, deceased.
Major William Robert Strange, Madras Cavalry	Lt.-Col...		
Captain John Henry Melville Babington, Madras Infantry .	Major ...		

No. 1062 *of* 1860.—Supernumerary Sub-Conductor Andrew Gibson, of the Department Public Works, is appointed a permanent Sub-Conductor in that Department from the 12th September 1860, *vice* Sub-Conductor J. Riley, deceased.

R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 257.

Fort William, the 24th October 1860.

Appointments.—The appointment of Mr. A. Lawford, 1st Assistant District Engineer in Coimbatoor, to officiate as Assistant to the Chief Engineer at Hyderabad during the absence on leave of Captain J. Michael, is confirmed with effect from the 15th April 1860.

No. 258.

Fort William, the 26th October 1860.

Mr. W. H. Edmonds is appointed a temporary Sub-Engineer of the 3rd Class in the Public Works Department and posted to Bengal.

Mr. F. N. DeGarnier is appointed a temporary Assistant Supervisor in the Public Works Department and posted to Bengal.

Mr. T. Donly is appointed a Probationary Assistant Overseer in the Public Works Department and posted to Bengal

Private R. Clarke, of the 6th European Regiment of Infantry, is appointed a Probationary Assistant Overseer in the Public Works Department and posted to Bengal.

No. 259.

Leave of Absence.—Leave of absence for six months, on Medical Certificate, under the old Rules, is granted to Lieutenant A. H B. Bruce, Executive Engineer Futtehgurh Division, to visit the Hills North of Dehra.

No. 260.

Notification.—Mr. W. C. Law, temporary Assistant Supervisor attached to the 3rd Division Grand Trunk Road, is dismissed from the Public Works Department and declared to be unfit for employment again in any Department of the Public Service.

No. 261.

Transfer.—The transfer* of Mr. B. O'Reilly, Sub-Engineer 3rd Class, from the Punjab to the Tenasserim Provinces, is hereby cancelled, and his services are placed at the disposal of the Government of Bengal.

* *Vide* Notification No. 106, dated 1st June 1860.

Appointment.—Mr. E. Clarke is re-appointed to the Public Works Department as an Overseer, and posted to Moulmein in place of Mr. B. O'Reilly, Sub-Engineer 3rd Class.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

Public Works Department.

No. 1742A.

Dated Nynee Tal, the 12th October 1860.

Notification.—The under-mentioned Officers are appointed Members of the Road and Ferry Fund Committees of the Districts opposite their names:—

Lieutenant G. L. K. Hewitt, Extra Assistant Commissioner ...	Seonee District.
Mr. J. Sterndale, Deputy Collector of Survey ...	
Captain Clay, or the Commandant for the time being of the Seonee District Police Battalion ...	
Captain Binney, Officiating Commandant District Police Battalion ...	Dumoh District.
Mr. E. Berrill, Adjutant District Battalion ...	

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. Cunningham, *Colonel,*
Secy. to the Govt., N. W. P.,
in the Public Works Department.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Appointment.—Muthra Dass is appointed a Sub-Overseer in the Public Works Department, in the room of Meer Baz Khan, dismissed, and is posted to the 7th Division Grand Trunk Road.

Public Works Department, No. 1885, dated 11th October 1860.

Posting.—Lieutenant L. C. Gordon, Probationary Assistant Engineer, is posted to the 7th Division Grand Trunk Road.

Public Works Department, No. 1886, dated 11th October 1860.

Transfers.—Lieutenant J. C. Chalmers, Assistant Commissioner, from the Dera Ishmael Khan to the Mooltan District.

General Department, No. 2656, dated 12th October 1860.

Mr. H. G. Paynter, Assistant Commissioner, from the Leia to the Peshawur District.

General Department, No 2676, dated 13th October 1860.

Lieutenant P. W. Powlett, Assistant Commissioner, from the Peshawur to the Kohat District.

General Department, No. 2677, dated 13th October 1860.

Mr. C. T. Owen, Extra Assistant Commissioner, from the Sealkote to the Leia District.

General Department, No. 2678, dated 13th October 1860.

Leave.—Lieutenant J. Chalmers, Assistant Comsioner, has obtained two months' leave of absence, from the 10th November next, or such date as he may avail himself of it, to enable him to proceed to Bombay, preparatory to applying for leave to Europe, on Medical Certificate, under the new Rules.

General Department, No. 2657, dated 12th October 1860.

Extra Assistant Commissioner Moulvee Ahmed Alee obtained privilege leave from 26th March to 28th April 1860.

General Department, No. 2672, dated 13th October 1860.

R. H. Davies,
Secy. to Govt., Punjab.

LAHORE, THE 12TH OCTOBER 1860.

No. 407.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers, Punjab Irregular Force, are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay Masters of Pensioners, in whose Circle the individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

NAMES OF CLAIMANTS.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's Relatives on whose account claims are made. Names.	Rank.	Last Corps.	Date of admission.	Date of Committee's proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
Meeah Singh...	70	...	5	3	Jut ...	Mark of a sore above wrist of right hand; marks of boils on shoulder blade of left arm, several other boil marks on the back. Face long. Eyes black. Hair gray.	Viliage of Mourah, Zillah Umritsur, Punjab.	Father	Alla Singh	Sepoy	1st Regt. Punjab Infantry.	15th Aug. 1858.	15th Aug. 1860.	2-12-0	Life ..	Meerut.
Davie Singh ...	60	..	5	8	Jut ...	Not very dark in complexion, much emaciated in body, has the mark of a boil on the instep of the right foot, has no other marks.	Village of Bussowlee, Tehseel Lalaroo, District Puttiala.	Father	Kan Singh	Sepoy	4th Regt. Seikh Infantry.	17th Mar. 1860.	23rd Feb. 1860.	2-12-0	Life ...	Meerut.
Hyder ...	4	.	..	.	Puthan	A fine little boy, no particular marks discoverable, complexion fair.	Village of Pishtukhurree, Bullah Tehseel, Peshawur Zillah, Peshawur.	Son ...	Sattar Khan	Sowar	2nd Regt. Punjab Cavalry.	28th Aug. 1860.	31st July 1860.	2-12-0	Till he attains the age of 18 years.	Meerut.
Yad Beebee, *alias* Hyat Beebee ...	50	...	5	5	Mogul	Dark gray hair, a mole on right temple, and another at corner of left eye.	Village of Jubbore, in the Zillah of Rawul Pindee.	Mother	Shah Baz Khan.	Sowar	2nd Regt. Punjab Cavalry.	6th July 1858.	6th July 1860.	2-12-0	Life ...	Meerut.
Mehur Munjee ..	22	...	5	3	Puthan	Fair complexion, large mouth and thick lips, small mole on upper lip.	Village of Teyree, in Zillah Kohat.	Wife .	Abdoollah	Sepoy	1st Regt. Punjab Infantry.	16th Aug. 1858.	16th Aug. 1860.	2-12-0	Life ...	Meerut.
Khanumjan ...	20	...	5	...	Puthan	Fair stout figure, and slightly marked with small pox.	Village of Lundee, Purgunnah Dodozie, Zillah Peshawur.	Wife .	Azeez Khan	Sepoy	1st Regt. Punjab Infantry.	28th July 1858.	28th July 1860.	2-12-0	Life ...	Meerut.

LAHORE, THE 13TH OCTOBER 1860.

4th Seikh Infantry.

No. 408.—With the sanction of the Supreme Government, the under-mentioned Non-Commissioned Officers who have been declared unfit for further service by the Annual Invaliding Committee, are transferred to the Invalid Pension Establishment, and are granted Stipends of six Rupees each per mensem, with effect from the date on which they were struck off the strength of the Corps :—

Havildar Jorawun Khan.
„ Mohun Sing.

No. 409.—The Kohat Station Order, dated 17th September 1860, by Lieutenant-Colonel A. T. Wilde, C. B., Commanding, directing Assistant Surgeon S. C. Courtney, of the 5th Punjab Infantry, to assume Medical charge of the 2nd Punjab Cavalry, on the departure of Assistant Surgeon A. M. Garden, removed to another appointment, is confirmed, as a temporary arrangement.

No. 410.—The Kohat Station Order, dated 11th June 1860, by Lieutenant-Colonel A. T. Wilde, C. B., Commanding, granting Native Doctor Hoorul, of the 5th Punjab Infantry, leave of absence for a period of forty-seven days, from 12th June to the 28th August 1860, inclusive, on urgent private affairs, is confirmed.

LAHORE, THE 15TH OCTOBER 1860.

3rd Punjab Cavalry.

No. 411.—Ressaldar Sheo Singh is dismissed the Service.

LAHORE, THE 16TH OCTOBER 1860.

3rd Regiment Seikh Infantry.

No. 412.—*Leave of Absence.*—Surgeon John Squire, from 1st October to the 29th November 1860, on Medical Certificate, to enable him to appear before the Medical Boards at Benares and Calcutta.

No. 413.—The following arrangements are authorized for the families of European Soldiers during their transit from Mooltan to Lahore, for the ensuing season :—

While Marching.

1*st.*—A four-Bullock Cart for every two families shall be provided by Government *gratis*, with covering complete, to be paid for by Government.

2*nd.*—Each woman, and each child above twelve years of age, will be allowed the daily ration of an European Soldier, and each child, above two and under twelve years, will be allowed half a ration.

3*rd.*—Each woman and each child shall be allowed, in excess of the above ration, one pint of milk per diem, and each child two ounces of sago or four ounces of soojee per diem, at the option of the Medical Officer

4*th.*—Cooks at the rate of one for ten families will be paid for by Government.

5*th.*—Quarter Masters' Establishment, &c, in the same proportion as for Soldiers.

6*th.*—One Tent for sixteen families—half the Detachment would find accommodation in Serais.

7*th.*—Cooking Pots, as for Soldiers on the march.

8*th.*—Women sent up by Bullock Train to be provided with all the articles of ration, except meat, for four days in advance, from Mooltan to Lahore, and one and half anna a day to be paid in lieu of meat and milk, one anna as compensation on account of the former and six pie for the latter.

9*th.*—In addition to the usual Bedding supplied to the women at Kurrachee, one Quilt should be issued for each child at Mooltan, if deemed necessary by the Medical Officer.

G. HUTCHINSON, *Major*,
Offg. Secy. to Govt., Punjab,
Military Department.

NOTIFICATION.

Revenue Department, No 1547, dated 13th October 1860.

Under Section XIX., Act XXXVI. of 1860, the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies is pleased to appoint all Deputy Commissioners and other Officers exercising the functions of a Collector of land Revenue in the Districts under the authority of the Punjab Government, to be ex-officio "Collectors of Stamp Revenue" under the Act aforesaid, in their respective Districts.

It is further notified that the general superintendence of the Stamp Revenue will be vested in the Financial Commissioner of the Punjab.

By Order of the Hon'ble the Lieutenant-Governor,

R. H. DAVIES,
Secy. to Govt., Punjab.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

No. 1186.

NOTICE is hereby given, that 4,00,000 Maunds of Chilka Kurkutch Salt, deliverable from Ghât Meetakooah in the Pooree Agency, is available for sale.

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the above Salt, for which payment must be made, in the usual manner, into the General Treasury after acceptance of Tenders, at the rate of 330 Rupees per 100 Maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

The 17th October 1860.

Notification.

OFFICERS in charge of Treasuries are requested to observe that, under instructions from the Government of India, Items of Receipt and charge on account of the Income Tax are to be entered under a separate heading "Income Tax," instead of "Government of India" as before prescribed; and that the Tax is to be calculated according to the Table published in the *Calcutta Gazette* of the 13th instant, page 2172, which is to supersede that contained in this Office Circular No. 1058, dated 21st September 1860.

W. WATERFIELD,
Offg. Accts. to the Govt. of Bengal.

FORT WILLIAM;
Office of Accts., Govt. of Bengal,
The 18th October 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhatree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Government Telegraph Department.

CALCUTTA, 19TH OCTOBER 1860.

The following alterations in the revised Rules of this Department, dated the 21st December 1859, have received the sanction of Government :—

Sections previous to alteration.	*Sections as now altered.*
XXXIX. Messages are sent "bearing" from Sea-ports when received by Mail Steamers or other Vessels for despatch and addressed to well-known houses or individuals, but the Messages are not to be delivered to the Addressee till payment is obtained.	XXXIX. Messages are sent bearing from Sea-ports when received by Mail Steamers or other Vessels for despatch and addressed to well-known firms or individuals, but no Message, whether paid or bearing, will be received for transmission from any Vessel until her name has been made known. Bearing Messages will not be delivered to the Addressee till payment has been obtained.
XLII. Violation of Secrecy on the part of any Officer, Assistant, Clerk or Signaller, in the Telegraph Department, will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the *Official Gazette* of the incapability of the delinquent to serve in any Official capacity.	XLII. Violation of Secrecy on the part of any person in the Department will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the *Official Gazette* of the incapacity of the delinquent to serve the Government in any capacity. It is a violation of Secrecy to mention the fact that any Message has been received or despatched by any particular person or firm.

C. DOUGLAS, *Major,*
Offg. Dir.-Genl. of Tels. in India.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ..	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estate to be sold to the highest bidder above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd.*—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	21 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub-Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		THANNAH BHATTEEAREE, MOUZAH SHETULPORE, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	948 1 4	

T. D. WARD,
Offg. Collector.

CHITTAGONG COLLECTORATE,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th*.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10*th October* 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kukkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 0 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Morand Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

সরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিসেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান যতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Alexander McGilvray, an Insolvent. } On Tuesday, the 9th day of October instant, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Robertson and Hickle, *Attorneys.*

Chief Clerk's Office, the 10th October 1860.

Notice

Is hereby given, that the Partnership between the undersigned Frederick Alexander Malcolm Nicol, and Richard Palmer Sage, Land Owners and Proprietors of Collieries at Chowkeedangah near Raneegunge, Zillah Beerbhoom and elsewhere, under the firm of Nicol and Sage was this day dissolved by mutual consent, and in future the business will be carried on by the said Richard Palmer Sage on his separate account, and who will pay and receive all debts owing from and to the said Partnership in the regular course of Trade.

Witness our hands this seventeenth day of October 1860.

F. A. M. Nicol.
R. P. Sage.

Witness to the signing hereof by the said Frederick Alexander Malcolm Nicol.

Thomas Hy. Scarborough,

Solicitor, 5, Bloomsbury Square, London.

আমি, হরিশ্চন্দ্র ঘোষ সাং বাসীন্যা জিলা বর্দ্ধমান।

আমি, শ্রীযুত আর, পী, সেইজ সাহে বের দস্তখতের সাক্ষি হইলাম ইতি।

Bengal Printing Company, "Limited."

Notice is hereby given, that the Fourth Call of Rupees (25) twenty-five per share, in this Company, is to be paid into the Agra and United Service Bank, "Limited," on or before Thursday, the 1st November 1860.

By Order of the Directors,

A. G. Roussac,

Secretary.

9, Hastings' Street, } *The 1st Oct.* 1860. }

Found,

A Gold Watch and Chain. The Owner may have them by sending to the Officiating Joint Magistrate of Nuddea a full description of them, with the particulars of their loss, and paying all expenses of carriage and advertisement.

D. J. MacNeile,

Offg. Joint Magistrate.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., and III.,

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

In the Press

And will be ready in a few days,

THE POPULAR EDITION

OF

THE NEW INDIAN PENAL CODE,

WITH ABSTRACT AND INDEXES

By W. THEOBALD, Esquire,

Barrister, Clerk of the Crown, &c., Supreme Court, Calcutta

In royal 8vo. uniform with Theobald's Acts. Price stitched Rs. 3, Cloth Rs. 3-8 Cash. By Post four annas additional.

Thacker, Spink and Co.

Lost,

A Five and-a-Half per Cent. Loan Acknowledgment (in original) for the sum of (Rupees 3,000) Rupees three housand, granted on the 17th May 1859, in favor of Mr William Waterfield, by the Collector of this District.

H. Balfour,

Offg. Collector.

Dinagepore; *Collector's Office, The 15th October* 1860.

Lost,

Right hand halves of Bank of Bengal Notes,

No. 02784H. for Rupees 500.
„ 07215F. „ „ 100.

Also left hand halves of

No. 05887H. for Rupees 500.
„ 08192 „ „ 100
„ 08133 „ „ 100.

Payment has been stopped.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1832.

The 22nd October 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 11th proximo, will be closed at this Office at 5 P. M. on Friday, the 2nd idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 2nd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under	¼	Ounce	Rs.	0	6 0
„	¼	„	„	0	8 0
„	½	„	„	0	14 0
„	1	„	„	1	1 0

No. 1843.

The 24th October 1860.—Notice is hereby given that the Mails for Akyab, Rangoon, and Moulmein for transmission per Steamer *Governor Higginson* will be closed at this Office on Thursday, the 1st November, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

NAMES OF VESSELS.	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer *Governor Higginson* ...	Mackinnon, McKenzie & Co.	2nd November 1860	Moulmein ...	Akyab and Rangoon.	

The 26th October 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

SATURDAY, OCTOBER 27, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estate.

No. 1869.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860:—

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashun Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia; sudder jumma, rupees 536-15-4.

R. J. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE,
The 10th October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, for Arrears of Revenue, at the Collector's Office of that District, on Saturday, the 17th November 1860, or 19th Kartick 1268 F., for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860:—

Class I.—Permanently-settled Estates.

No. 39.—Mouzah Jownapore Khass, Pergunnah Balagatch; recorded proprietors, Wuzeer Lall, under guardianship of Jankee Coomar and others. The Right and Interest in the 11 annas' share of Wuzeer Lall only in this Mouzah is to be sold; sudder jumma, rupees 1,226-15-5.

No. 50.—Mouzahs Ramchunderpore, Mayda and Bhograjpore, Pergunnah Balagatch; recorded proprietors, Ragha Sing and others; sudder jumma, rupees 1,765-6-0.

No. 299.—Mouzah Kondlee Mujheeawan, Pergunnah Bhurwarrah ; recorded proprietors, Manick Misser and others ; sudder jumma, rupees 501-0-3.

No. 522.—Mouzah Hurdeeah, Pergunnah Busontrah ; recorded proprietors, Nugoo Misser and others ; sudder jumma, rupees 1,202-3-0.

No. 1113.—Mouzah Tulboaree Husnagoodee, Pergunnah Gurchawund; recorded proprietors, Bhola Roy and others ; sudder jumma, rupees 652-4-6. This Mehal is under Butwarrah, the Rights and Interest only of Bhola Roy, Rambux Roy, Mohur Roy, Dookhurun Roy, Tirhboobun Roy, Soobhao Roy, Annund Gopal Sahaye, Rughoobuns Sahaye, Shunkur Sahaye, Judoobund Sahye, Narain Sahaye, Nundlool Roy, Naraindutt Roy, Doorga Roy, Khadun Roy, Dooda Roy, Dawlut Roy, Hunnooman Shabuck, Indur Roy, Runnoo Roy, Bhakee Roy, Hunnooman Roy, Jhumun Roy, Ruckhun Roy, Munooruth Roy, Jugroop Roy, Rownuck Roy, Gunesh Dutt Roy, Gosahee Roy, Bhaeah Roy, Prem Roy, Shunkur Roy, Thakoordial Singh, minor son of Dursein Roy, under the guardianship of Mussamuts Peertee Cowar, Dhunmuttee Cowar, and Doorgabeejoy Sing, father and guardian of Wooditnarain Sing, minor, Bheekaree Sing, Munhodh Sing, father and guardian of Mawah Loll Sing, minor, Beharee Sing, Munnoo Roy, Loochun Roy, Mohun Roy, Issoree Roy, Koonja Roy, Girdharee Roy, Dhunnee Roy, Jhookha Roy, Mohunt Bhugooban Doss, Bujrungheehureelall Panday, Indur Roy, Rutton Roy, Phukun Roy, Defendants, are to be sold.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma ; recorded proprietors, Bhoopnarain Sing and others ; sudder jumma, rupees 572-8-3.

No. 3055.—Mouzah Shajahanpore Dusree, Pergunnah Sureissa; recorded proprietors, Chukowree Roy and others ; sudder jumma, rupees 577-8-7.

No. 3083.—Mouzah Kuleanpore Bomeya, Pergunnah Sureissa; recorded proprietor, Ameer Lall, applicant for Butwarrah ; sudder jumma, rupees 5,018-10-10.

No. 3083.—Mouza Kuleanpore Bomeya, Pergunnah Sureissa ; sudder jumma, rupees 5,018-10-10. This Talook is under Butwarrah, the Right and Interest only of the Defendant Proprietors, *viz.*, Bundhoo Sing, Mawlee Sing, Chutterdhary Sing, Soodee Sing, Bheekdhary Sing, Doomah Sing, Kowur Chowdry, Ramchunder Chowdry, Jeetun Chowdry, Fuquera Roy, Shew Ram Roy, Gungapersaud, Ramdyal Jha, Hoolas Jha, Khukroo Jha, Bhycah Ram Jha, Gholaub Jha, Kishnarain Jha, Runjeet Jha, Munoo Sing, Runnoo Sing, Hirdaynarain Sing, Shewdyal Sing, Hardhean Sing, Burrusah Sing, Govinda Sing, Rameaud Sing, Rambux Sing, Sumoodee Sing, Purran Sing, Durran Sing, Ramgopaul Sing, Jowahir Lall, Gunnesh Dutt, Burraj Sing, Boodhun Sing, Lulleetram, Neeladoss, Munrunjun Doss, Sree Kishen Doss, Joylall Misser, Choonneelall Misser, Jyahnund Misser, Mooteelall Misser, Hurnarain, Shewnarain, Bundhoo Jha, Gooroopersaud Sing, Rambhuroos Sing, Bhoopnarain Sing, Jankee Missrain, Kooldeeppersand, Sham Jha, Rithlall Chowdry, Chooramun Chowdry, himself, and as heir of Singassur Dutt Chowdry, Mussmut Sooha Kowur, mother and guardian of Karee Chowdry, and Banee Loll Chowdry oorf Mukoonee Chowdry, minor sons and heirs of the late Jugomohun Chowdry, Barum Dutt Chowdry, Muncheet Chowdry, Ramsahaye Sing, and Mahtab Singh, Runglall Chowdry, minor son of Goondur Chowdry, deceased, Jootee Lall, Konjbeharee Lall oorf Koonjo Lall, Musst. Seeromun Kowur, Ramlall Roy, Aujudhea Roy, and Cossee Roy, Birja Roy, minors, under the guardianship of Musst. Ramcoomar, the mother, are to be sold.

No. 5201.—Mouzah Rownabulthee, Pergunnah Girchawand ; recorded proprietor, Roy Nundeeputh Mahtha Bahadoor ; sudder jumma, rupees 1,405.

No. 5730—Mouzah Mybee Tupsawah, Pergunnah Puchee ; recorded proprietors, Boadkishen Jha and others ; sudder jumma, rupees 648-6-3.

No. 5751.—Mouzah Mahadeoputtee, Pergunnah Purheeharpore Mohowas ; recorded proprietors, Rajah Rughoonundun Sing Bahadoor and others ; sudder jumma, rupees 747-4.

T. Bruce Lane,

Officiating Collector.

Tirhoot ;
Collector's Office,
The 18th October 1860.

Printed by Thomas Jones, at the Bengal Secretariat Office.

No. 87.] [2297]

The Calcutta Gazette.

WEDNESDAY, OCTOBER 31, 1860.

HOME DEPARTMENT.

No. 2072.

Fort William, the 20th October 1860.

Notification.—Under Section CCXLVI. Act XXXII. of 1860, the Governor General in Council is pleased to prescribe the following Form in substitution of the Form No. XI., published in the *Calcutta Gazettes* of the 15th, 18th, and 22nd August 1860:—

FORM No. 11.

INCOME TAX.

For the year ending 31*st July* 186 .

LIST OF LODGERS, INMATES, CLERKS, AND SERVANTS, UNDER ACT XXXII. OF 1860, SECTION XLII.

1.	2.	3.
Name and Residence of person making Return.	Name of any member of your family residing in your dwelling-house, who is in the receipt, in his or her own right, of Income or Profits liable to be assessed with duty under Act XXXII. of 1860.	Name of any adult person, residing in your dwelling-house not being a member of your family. [*Note.*—In this column will be included the name of any person in your service, and residing in your dwelling-house, whose yearly wages may amount to 200 Rupees and upwards. The amount of the wages of such servant should also be stated.]

FOREIGN DEPARTMENT.

No. 5107.

Fort William, the 30th October 1860.

Mr. Assistant Surgeon W. Spry held Medical charge of the Mhair Regiment from the 1st November 1858 to 12th January 1859, both days inclusive.

No. 5108.

With reference to Notification No. 3490, dated 17th August last, the services of Lieutenant D. T. H. Sampson, late 20th Regiment Native Infantry, and Subaltern in the 1st Corps Mayne's Horse, are replaced at the disposal of the Military Department.

No. 5109.

The services of the under-mentioned Gentlemen of the Bombay Civil Service have been placed at the disposal of the Authorities specified opposite their names, *viz* :—

Mr. H. Burra ... } For employment in the
„ H. Jacombe ... } Punjab.

„ T. M. Mason ... } For employment in
„ J. W. S. Wyllie } Oudh.

„ W. Ramsay ... } For employment in
„ F. Macnaghten } Nagpore.

No. 5110.

Captain W. Osborne, C. B., Political Agent at Rewah, and Mr. C. R. Coles, his First Assistant, are appointed Special Assessors under Section XXXI. of Act No. XXXII. of 1860.

No. 5111.

The following Brigade Orders, issued by Colonel J. Travers, Commandant, Central India Horse, under date the 2nd instant, are confirmed :—

" Consequent on the departure of Lieutenant Bradford, Lieutenant Blair, Adjutant, 1st Corps, will act as 2nd in Command of the 1st Corps until further orders, in addition to his present duties.

" Lieutenant C. Martin, appointed 2nd in Command, 2nd Corps, Central India Horse, in General Order by the Governor General, No. 3992 of 8th September 1860, having arrived in Cantonments, will receive charge of the 2nd Corps from Lieutenant H. E. Wood, relieved from that Command."

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 141.

Service Message sent by Electric Telegraph.

From Calcutta, Bengal, 29th October 1860.
From Financial Secretary.
To Lucknow.
To Chief Commissioner, Oude.

Your Telegram of yesterday received.

Ryots in temporarily-settled Estates are liable to Assessment under Rule 1 of Section XCVII. of the Income Tax Act, as " holders of lands paying Revenue direct to Government."

(Signed) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM ;
Financial Department,
The 29th October 1860.

No. 96.

ORDERED, that a copy of the above Message be published in the *Calcutta Gazette* for general information.

No. 97.

Fort William, the 27th October 1860.

Read the following :—

No. 103A.

FROM G. COUPER, ESQ.,
Secy to the Govt., N. W. P.,

TO C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,
Financial Department, Fort William.

Dated Nynee Tal, the 12th October 1860.

REVENUE.

Income Tax.

SIR,—UNDER the instruction conveyed in a letter from the Home Department No. 1867, dated 4th September last, I am desired to submit copies of a letter No. 137, dated 1st instant, from the Sudder Board of Revenue, North-Western Provinces, and of the reply thereto of this date, for the consideration of the Government of India in the Financial Department, and to request that the Lieutenant-Governor may be informed whether his ruling of the point referred by the Board is correct or not. The question is a doubtful one, and the Lieutenant-Governor is unwilling to put forth the general instruction which is required, until assured that his view has the concurrence of His Excellency the Governor General in Council.

2. It is desirable that all rulings on questions relating to the Income Tax Act should be made known to all Officers concerned in the execution of it ; and the Lieutenant-Governor therefore desires me to submit his particular request that he

may be *always* favored with an expression of the views of the Government of India upon all correspondence which may be submitted for their consideration, in obedience to the Order conveyed in the letter No. 1867, dated 4th September, from the Home Department, above referred to.

I have, &c.,

(Signed) G. COUPER,

Secy. to the Govt., N. W. P.

(COPY.)

No. 137 OF 1860.

FROM W. H. LOWE, ESQ.,

Secy. to the Sudder Board of Revenue, N. W. P.,

TO G. COUPER, ESQ.,

Secy. to the Govt. of the N. W. P.

Dated Allahabad, the 1st October 1860.

SEPARATE REVENUE DEPT.

SIR,—THE Officiating Collector of Allahabad having submitted to the Sudder Board of Revenue a question regarding the mode of assessing the Income Tax on Banking and Trading Firms having Branches in different Stations, I am directed to submit the case for the consideration and orders of the Hon'ble the Lieutenant-Governor, with the following remarks :—

PRESENT:
W. MUIR, ESQ., *Senior Member,*
and
R MONEY, ESQ., *Junior Member.*

2. The difficulty explained by Mr. Johnstone refers to Rule 42, Section XCVIII. of the Act, and is based on a representation from the Chief Mahajuns of Allahabad that it will be impossible to give in correct Returns of the profits of each Branch separately, as the accounts are all kept at the Head Station, and the Agents at the Out-stations cannot by any possible means render the Returns required by the Act at the places where they are located. In illustration he cites the case of a Firm, whose Head Office is at Allahabad, purchasing a quantity of Piece Goods through its Branch at Calcutta, and forwarding it for sale to another Branch at Agra. In this instance, to which Branch is the profit or loss in the transaction to be credited? The purchase money was paid in Calcutta, and the proceeds of the sale received at Agra; but the profit or loss can only be ascertained by a reference to the books at Allahabad.

3. The Board are of opinion that the provisions in Rule 42, Section XCVIII. cannot be declared invariably applicable to Native Bankers who have Branch houses in different Districts. They believe that though in some instances the Branch Houses act in a double capacity, *viz.* partly as Agents of the Head Firm, and partly as independent Traders and Bankers, the account of profit and loss on the original transactions of each being made up separately. Yet in the generality of cases the Branches are simply Agents, and make up no separate yearly accounts of their independent transactions. In such the Branch transactions can only be regarded as transactions of the general Firm.

4. The Board would therefore recommend that Rule 42, Section XCVIII. of the Act, and Rule 68 of the Resolution, be held applicable only to Branches carrying on an independent trade or business, the accounts of which are made up and a balance of profit and loss struck independently of the accounts of any Head Firm.

5. Where, on the contrary, the account of all the transactions of the Branches of any Firm are regularly submitted to that Firm, and incorporated in their general calculation of profit and loss, such Branches should not be accounted separate trades or business under Rule 42, but integral parts of the general trade conducted by the Firm. In this case the Returns and Assessment would be by the Firm alone, not by its Agents. But the latter might be required to furnish a Return through the Assessor of the place where they reside, which would be sent to the Collector in whose jurisdiction the Head-Quarters of the business are. This would prevent the possibility of any Agency being overlooked.

6. In all cases the Gomashta Mooneeb or other Agent will of course deliver to his own Assessor a Return of all salaries, profits, or other gains made by him, either in connection with his Principal's Firm or otherwise.

I have, &c.,

(Signed) W. H. LOWE.

Secretary.

(True Copy)

(Signed) J. D. SANDFORD,

Offg. Under-Secy. to Govt., N. W. P.

(Copy.)

No. 102A.

FROM G. COUPER, ESQ.,

Secy. to the Govt. of the N. W. P.

TO W. H. LOWE, ESQ.,

Secy. to the Sudder Board of Reve., N. W. P.

Dated Nynee Tal, the 12th October 1860.

REVENUE DEPARTMENT.

Income Tax.

SIR,—I AM directed to acknowledge the receipt of your letter No. 137, dated the 1st instant, regarding the mode of Assessing the Income Tax on Banking and Trading Firms having Branches in different places.

2. The Mahajuns of Allahabad state that, all the accounts being kept at the Head Office of the Firm, it will be impossible to deliver correct Returns of the profits accruing at each of the Branches, as required by Rule 42, Section XCVIII. of the Income Tax Act. And the Board, believing that, "in the generality of cases, the Branches are simply Agents, and make up no separate yearly accounts of their independent transactions," recommend that the rule above cited shall be "held applicable only to Branches carrying on an independent trade on business."

3. The Lieutenant-Governor is inclined to think that there is no necessity for putting forth the declaration which the Board advise.

4. In these cases, in which the Branches of Banking or Trading Firms carry on an indepen-

dent business, and a balance of profit and loss is struck independently of the accounts of any Head Firm, the Returns of actual profits can of course be delivered without any difficulty to the Collector acting for the place where the Branch is established, and he will make the assessment.

5. In the other case of Branches whose accounts are incorporated in those of the Head Office, and in the general calculation of profit and loss made in that Office, the Returns would still be given in to the Assessor of the place where the Branch business is carried on, according to the Form No. 7, Part II.; and in its 5th Column there would presumably be no entry of profits, but a remark that the balance of profit and loss is struck at the Head Office of the Firm at such a place. In such a case the Assessor might accept the fact, and refrain from computing the assessment altogether; or if he should act under Section XLVII. of the Act, and the Collector acting for the place where the Branch is established should make an assessment in the discretion vested in him by Section LII., the Head Firm will have no difficulty in proving that the profits returned by them include the profits derived from the transactions of the Branch, and in so obtaining relief from the double assessment under the provisions of Part XIV. of the Act.

6. Under this Rule a Firm having Branches by which a balance of profit and loss is not struck independently of the accounts at the Head Office, would be assessed on the whole of their profits for the year by the Collector acting for the place where the Head Office is situate, and there would be no such departure from the terms of the Law as the declaration advised by the Board would apparently involve. Rule 44 of Section XCVIII. would seem to show that such is the intention of the Law, and this view is corroborated by the fact that Rule 42 contemplates the carrying on, by a person of the *same* trade or business in different places, and requires the Returns to be delivered and the assessment to be made in each of such places without any reservation as to *separate* trades or businesses.

7. The same result it seems would follow upon the course which the Board recommend. They state, in paragraph 5 of your letter, that the Agents of a Firm "might be required to furnish a *Return* through the Assessor of the place where they reside, which would be sent to the Collector in whose jurisdiction the Head-Quarters of the business are;" but if such Return exhibit profits chargeable to the duties under the Act, such Assessor would be bound, under the terms of the Law, to compute the duties himself, and to include the party making the Return in the Abstract which he is required by Section LI. to lay before the Collector acting for the place where the business is carried on; and the Collector similarly would be bound to make the assessment. On the other hand, if the Return exhibit no assessable profits, the result would be that set forth in paragraph 5 of this letter.

8. The Lieutenant-Governor does not see how, without a transgression of the Law, any other course than that above described can be followed. The same end is attained as that contemplated by the Board, though by different means.

9. Under a general instruction received, copy of this correspondence will be submitted to the Government of India, in the Financial Department, for consideration and any further orders that may be necessary. The course of proceeding described in this letter will be followed until it be declared to be incorrect.

I have, &c.,
(Signed) G. Couper,
Secy. to the Govt., N. W. P.

(True Copy)
(Signed) J. D. Sandford,
Offg. Under-Secy. to the Govt., N. W. P.

Resolution.—The Governor General in Council approves of the ruling of the Lieutenant-Governor of the North-Western Provinces, as set forth in his letter No. 103A., dated the 12th instant, to the Board of Revenue, in respect to the mode of assessing the Income Tax on Banking and Trading Firms having Branches in different places.

With reference to the request of the Lieutenant-Governor, contained in paragraph 2 of his Secretary's letter No. 103A., dated the 12th instant, that he may be favored with an expression of the views of the Government of India upon all correspondence connected with the Income Tax which may be submitted to it for consideration and orders, the Governor General in Council resolves that all rulings connected with the Income Tax be hereafter published in the *Calcutta Gazette* for the information and guidance of all Officers concerned, and that those rulings which have not already been published be now published.

Order.—Ordered, that a copy of the above Resolution be forwarded to the Government of the North-Western Provinces, in reply to letter from that Government quoted above.

Ordered also, that a copy of the Resolution, and of the letter from the Government of the North-Western Provinces, quoted above, and of its enclosures, be published in the *Calcutta Gazette*, for the information of the several Local Governments and Officers concerned.

By Order of the Governor General in Council,
C. Hugh Lushington,
Secy. to the Govt. of India.

No. 124 of 1860.

From W. H. Lowe, Esq.,
Secy., Sudder Board of Revenue, N. W. P.

To G. Couper, Esq.,
Secy. to Govt., N. W. Provinces.

Dated Allahabad, the 25th Sept. 1860.

Separate Revenue Dept.

Present:
W. Muir, Esq., *Senior Member*,
and
R. Money, Esq., *Junior Member*.

Sir,—It has been brought to the notice of the Board by the Collector of Allahabad that the terms of Act XXXII. of 1860 impose a duty of 4 per cent. on every 100 Rupees of Income of whatever amount the Income may be, and that the power of granting exemption under Part XIII. is limited to the Collector, on proof being advanced before him that the Income of the applicant is below the prescribed limits.

2. It would seem to follow, from the letter of the Law, that Assessors must assess at 4 per cent., leaving the exemption to be proved and admitted before the Collector. This surmise is supported

by the manner in which the Assessor's Forms 12, 13, and 17, have been prepared, the duties entered therein being 3 and 1 per cent., and not 2 per cent.

3. The Board would submit that a rule such as the above would be in itself absurd; it would multiply business to an enormous extent, without any advantage whatever; and it would produce misunderstanding on the part of the people, who would not understand the object of the Assessors in rating them at a percentage higher than that laid down in the Law.

4. The Board have accordingly instructed the Collector of Allahabad that persons with Incomes below 500 Rupees per annum are to be allowed to return themselves at the rate of 2 per cent., and that the Assessors are to admit the Assessment at 2 per cent. wherever they have no means for considering that an individual's Income from all sources does not reach 500 per annum.

5. But as this ruling is an apparent contradiction to the letter of the Law, I am directed to report the subject for the consideration of the Hon'ble the Lieutenant-Governor.

I am, &c.,
(Signed) W. H. Lowe,
Secretary.

(Copies.)

No. 98A of 1860.

From G. Couper, Esq.,
Secy. to Govt. of the N. W. Provinces,

To W. H. Lowe, Esq.,
Secy., Sudder Board of Revenue,
N. W. Provinces, Allahabad.

Dated Nynee Tal, the 12th October 1860.

Revenue Department.

Income Tax.

Sir,—I am directed to acknowledge the receipt of your letter No. 124, dated 25th ultimo, in which you state that the Board have instructed the Collector of Allahabad that persons having Income below 500 Rupees must be allowed to return themselves at the rate of 2 per cent., even though, according to the terms of the Law, a duty of 3 per cent. and 1 per cent. is chargeable on every 100 Rupees of Income of whatever amount the Income may be.

2. It is correctly stated by the Board that, by the letter of the Law (Sections I. and III. Act XXXII. of 1860), the Tax is chargeable only at the rate of 3 and 1 per cent., no matter what the amount of Income may be, and that every person having an Income of less than 500 Rupees per annum is required by Section CXVII. to "prove" his title to exemption from a higher rate of duty than 2 per cent.

3. But the Lieutenant-Governor thinks that, in the spirit of the Law, the Returns made to the Special Notice, by a person returning his Income at less than 500 Rupees per annum, must, if accepted by the Assessor and the Collector, be regarded as "proving, to the satisfaction of the Collector," that the person making the return is entitled to be assessed at the lower rate of 2 per cent. allowed in such cases by Section CXVII. of the Act.

4. The Lieutenant-Governor cannot suppose that it was the intention of the Legislature, by Section CXVII. of the Act, to require that the Collector, though fully satisfied, from the Returns made by A, that A has an Income of less than Rupees 500, should nevertheless assess A at the rate of 3 per cent. and 1 per cent., and should then call upon him to "prove" that "the aggregate amount of his profits or Income," XX., "though amounting to 200 Rupees per annum, is less than Rupees 500 per annum."

5. It is certain, as observed by the Board, that such a rule would add enormously, and at the same time quite uselessly, to Official labor.

6. There is no question, it may be observed, of persons "*returning themselves at 2 per cent.*" What the Special Notice requires is, that every person on whom it may be served shall make a Return of his profits or Income in certain prescribed Forms, and it rests with the Assessor to compute the duties, and with the Collector to make the final assessment in accordance with the Law. There is no obligation on the persons making the Returns to denote in any way the "rate" at which the duty will be chargeable.

7. Under general instructions to that effect, copies of this correspondence will be submitted for the consideration of the Government of India. Should the foregoing construction of the Law be accepted by the Government of India, it will be necessary to advise all Collectors and Officers in charge of Districts accordingly.

I have, &c.,
(Signed) G. Couper,
Secy. to the Govt. of the N. W. P.

No. 99A.

REVENUE DEPARTMENT.

North-Western Provinces.

Dated Nynee Tal, the 12th October 1860.

Order.—Ordered, that copies of the foregoing be forwarded to the Secretary to the Government of India in the Financial Department, with a request that this Government may be informed whether the construction of the Law contained in this correspondence is correct or not, and if not, that the true ruling may be communicated for guidance.

(Signed) J. D. Sandford,
Offg. Under-Secy. to the Govt. of the N. W. P.

No. 98.

Fort William, Financial Department,

The 26th October 1860.

The Lieutenant-Governor's construction of the Income Tax Act, contained in the correspondence that accompanies Docket No. 99A., dated 12th instant, appears to the Governor General in Council to be correct

Ordered, that a copy be sent to the Government of the North-Western Provinces.

Ordered also, that the above be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
C. Hugh Lushington.
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 29th October 1860.

No. 1063 *of* 1860.—The under-mentioned Officers are, at their own request, transferred to the Corps specified :—

Ensign Charles John Farquharson, of the 48th Native Infantry ... } To the 50th Regiment Native Infantry.

Ensign Ernest Wolseley de Lousada, of the 69th Native Infantry ... } To the 11th Regiment Native Infantry.

Ensign Steuart Colquhoun MacTier, of the 24th Native Infantry ... } To the 64th Regiment Native Infantry.

PROMOTIONS.

To be Lieutenants to fill existing Vacancies.

50th Native Infantry, Ensign Charles John Farquharson.

11th Native Infantry, Ensign Ernest Wolseley de Lousada.

64th Native Infantry, Ensign Steuart Colquhoun MacTier.

Fort William, the 30th October 1860.

No. 1064 *of* 1860.—The services of Lieutenant R. Ouseley, of the 48th Native Infantry, are placed at the disposal of the Foreign Department.

No. 1065 *of* 1860.—The under-mentioned Officer has reported his return from England :—

	Date of Arrival at Bombay.
Lieutenant W. Davison, of the 1st European Bengal Fusiliers ...	10th October 1860.

No. 1066 *of* 1860.—The following Order, issued by the Resident at Hyderabad, is confirmed :—

No. 244 *of 9th October* 1860.—Confirming the Order by Captain Prescott, Commandant, 3rd Infantry, Hyderabad Contingent, dated 3rd October 1860, assuming charge of the Adjutant's Department from that date, consequent on the departure of Lieutenant Innes, Adjutant and Officiating Second in Command, 3rd Infantry, appointed Adjutant, 4th Cavalry, Hyderabad Contingent.

No. 1067 *of* 1860.—His Excellency the Governor General in Council is pleased to admit Naicks Casseeram, of the 3rd Company, and Shaick Goolzar, of the 5th Company, 9th Battalion Artillery, to the 3rd Class of the Order of Merit, for their gallant conduct and excellent services with the late Major-General Sir H. Havelock's Force, on its advance on Cawnpore in 1857, and subsequent operations in the Garrison of Lucknow.

No. 1068 *of* 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 255 of the 16th July 1860, are published for general information :—

Para. 15. It has been decided that the families of Officers, who were prevented from accompanying them to India during the Mutiny, either by special prohibition or by want of cabin accommodation on board ship, should receive assistance towards their passage to India on the scale specified in the margin.

—	Allowance to be made.	Deduction for Table Money.		
		Calcutta and Kurrachee.	Madras.	Bombay.
	£	£	£ s.	£ s. d.
For each lady proceeding alone	100	30	27 10	28 15 0
For two or more ladies, each ...	80	30	27 10	28 15 0
For a lady and child	130	45	41 5	43 2 6
Additional for each other child ...	45	15	13 15	14 7 6
A child under 16 years of age proceeding alone ...	50	15	13 15	14 7 6

Children under one year of age are taken out without charge.

16. It is desirable, however, that all claims of this nature should be referred for my disposal in communication with the Quarter-Master General's Department.

No. 1069 *of* 1860.—His Excellency the Governor General in Council is pleased to direct that Subsistence Money and Barrack accommodation shall be allowed, for a period not exceeding six months, to all Soldiers' wives and children who from any cause find, on their arrival in India, that they have no claim to the ordinary pay and privileges of Soldiers' families; and in the case of the family of a Soldier who may die on Foreign Service, the period of six months shall be held to commence from the date on which his family may be made acquainted with his decease.

No. 1070 *of* 1860.—Lieutenant Charles Leonard Money, of the 4th European Regiment, is permitted to resign the Service from the 1st proximo.

No. 1071 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Captain and Brevet Lieutenant-Colonel Henry Frederick Dunsford, C. B., of the 59th Native Infantry, Commandant of the 20th Punjab Infantry ... } For fifteen months, under the new Regulations.

Lieutenant Alexander Hervey Blackwood Bruce, of the 43rd Native Infantry, Executive Engineer, 4th Division, Grand Trunk Road ... } For two years, under the old Regulations.

Lieutenant Charles James Durand, of the 14th Regiment Native Infantry. ... } For fifteen months, under the new Regulations.

R. J. H. BIRCH, *Major-Genl.*,
Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5656.

APPOINTMENTS.—*The 18th October* 1860.—Mr. F. T. Platts, Deputy Magistrate and Deputy Collector of Kurreempore, is vested with the full powers of a Magistrate in Nuddea and Moorshedabad.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.*:—

In Mymensing.

Baboo Boisnub Churn Doss.
„ Nundo Coomar Bose.
„ Hurree Kishore Roy.
„ Kallynauth Ghose.
„ Kistno Chundro Sandyal.

The 19th October 1860.

In Sibsagur.

Mr. J. Thornton.
„ J. W. Masters.

In Cuttack.

Baboo Suddanund Jacheek.
„ Kailas Chunder Ghose.
Sheikh Roshun Mahomed.

In Balasore.

Baboo Suddanund Pal.
„ Uttul Beharee Pal.

The following Gentlemen to be Members of the Ferry Fund Committee at Sarun:—

Mr. J. W. Furrell.
„ J. Stalkart.
„ L. M. Macdonald.

The following Gentlemen to be Deputy Magistrates under Act XV. of 1843, and Deputy Collectors under Regulation IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz.*:—

Mr. D. W. Ritchie in Dacca.

The 20th October 1860.

Mr. R. T. Sevestre in the 24-Pergunnahs.
„ John Bell in Jessore.
Moulavy Mohommed Ulli in Midnapore.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.*:—

In Moorshedabad.

Baboo Poolin Beharry Sen.
„ Rajkissen Sen.

In Rajshahye.

Baboo Shevapershad Sandial.
„ Muthooranauth Bannerjee.

In Bograh.

Baboo Issurchunder Sen.
„ Brijokant Roy.

In Maldah.

Mr. A. Blandford.
Baboo Nobin Chunder Bhoomick.

In Pubna.

Mr. G. O'Gorman.
Baboo Gobind Chunder Joardar.
Syud Mofuzzul Hossein.

In Midnapore.

Baboo Kalikanund Rai.

The 20th October 1860.—Mr. J. Elliot, M. D., to officiate as Civil Assistant Surgeon of Nuddea.

The 31st October 1860.—Mr. J. Forlong to be a Member of and Secretary to the Board of Commissioners, under Act XXXII. of 1860, for the Presidency Town of Calcutta.

LEAVE OF ABSENCE.—*The 15th October* 1860.—Mr. W. C. Grant, Deputy Magistrate and Deputy Collector of Hooghly, from the 18th instant to the 30th November next, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

The 19th October 1860.—Baboo Sreenauth Mookerjee, Sub-Assistant Surgeon of Noacolly, for two months on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 20th October 1860.—Baboo Dumree Tewarry, Sub-Assistant Surgeon of Nowgong, for three months, under Clause 1, Section VII. of the Uncovenanted Absentee Rules, making over charge of the Medical duties of the Station to the Native Doctor Seedessur.

Baboo Koylash Chunder Dutt, Sub-Assistant Surgeon of Burrisaul, for seven weeks, under Clause 1, Section VII. of the Uncovenanted Absentee Rules, making over charge of the duties of the Dispensary to the Native Doctor.

NOTIFICATION.—*The 20th October* 1860.—The leave granted to Mr. T. Tweedie, Deputy Magistrate and Deputy Collector of Jessore, on the 31st August last, is cancelled at his request.

The leave granted to Syud Sukhawut Hossein, Additional Principal Sudder Ameen of Hooghly, on the 15th instant, is cancelled at his request.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4330.

APPOINTMENTS.—*The 19th October* 1860.—Overseer T. O. Hunt is posted to the Circular and Eastern Canals' Division. This cancels the Orders of the 4th instant, published in the *Gazette* of the 6th idem, page No. 2125, transferring Overseer Hunt from the Dinapore to the Nuddea Rivers' Division.

The 20th October 1860.—Probationary Assistant Overseer Serjeant H. Beck is transferred from the Pooree to the Cuttack Division.

The 22nd October 1860.—Overseer Serjeant P. Robson, who was transferred under the Notification of the Government of India, in the Public Works Department, No. 111 of 4th June last, from Pegu to the North-Western Provinces, is placed temporarily under the orders of the Garrison Engineer of Fort William.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2641A.

Camp Nynee Tal, the 10th October 1860.

Mr. T. B. Tracey, Assistant to the Magistrate and Collector of Cawnpore, is, as a special case, vested with the full powers of a Joint Magistrate and Deputy Collector.

Mr. E. J. Robertson, Assistant to the Magistrate and Collector of Cawnpore, is likewise vested with the same powers, subject to the result of the prescribed Examination in April 1861.

No. 2647A.

It has been brought to the notice of Government that Commanding Officers of the Military Police are in the habit of forwarding to the District Authorities Petitions presented by their men on unstamped paper, and under their frank, as on the Public Service.

Persons, whether Officers or Men, belonging to the Military Police, are not exempt from the obligation to engross such Petitions as they may have to present on Stamped paper of the required value, and all Magistrates and Collectors and other Officers of the Government are hereby directed, on receiving such Petitions, to return them to the Sender, with an intimation that no such Petitions can be attended to unless engrossed on Stamped paper of the required value.

If any such Petitions should be received by any Magistrate or Collector or other Officer of the Government under the frank of an Officer of the Military Police, as "on Her Majesty's Service," it will be the duty of such Magistrate or Collector to transmit the cover to the Post-Master General, North-Western Provinces, in order that steps may be taken at once to recover from the Sender the penalty which the Post Office Act No. XVII. of 1854 attaches to this abuse of a privilege, conceded to the Officers of the Government for the furtherance of the Public Service.

No. 2655A.

The 11th October 1860.

Under the provisions of Act III. of 1850, the Hon'ble the Lieutenant-Governor is pleased to invest Captain J. T. Watson, Officiating Cantonment Joint Magistrate of Shajehanpore, with Civil jurisdiction, as set forth in Section I. of the said Act, within the limits of his Criminal jurisdiction; and also to appoint the said Captain J. T. Watson to be Register of Deeds within the same limits.

No. 2657A.

Captain J. T. Watson, Officiating Cantonment Joint Magistrate of Shajehanpore, having been vested with Civil jurisdiction and appointed to be Register of Deeds under Act III. of 1859, within the limits of his Criminal jurisdiction, it is hereby notified that the said Officer will accordingly exercise Civil jurisdiction and act as Register of Deeds within the said limits from and after this date.

Under the provisions of Section IX. Act III. of 1859, the powers of the Register of Deeds of the District of Shajehanpore will be suspended from and after this date within the limits of the Shajehanpore Cantonments.

No. 2690A.

The 13th October 1860.

Leave of Absence for fifty days, under Section VIII. of the Rules for Uncovenanted Officers, is granted to Pundit Ram Nath, Hindoo Law Officer of the Sudder Court, from the date on which he may avail himself of the same.

No. 2694A.

Leave of Absence for eight weeks is granted to Lieutenant C. V. Gordon, Officiating Deputy Commissioner of Dumoh, from the date on which he may avail himself of the same, preparatory to his applying for Furlough to Europe on Medical Certificate.

No. 2695A.

Lieutenant F. J. M. Hog, Assistant Commissioner of Jubbulpore, is appointed to officiate as Deputy Commissioner of Dumoh, as a temporary arrangement.

No. 2696A.

Lieutenant M. P. Ricketts, Extra Assistant Commissioner of Hoshungabad, is transferred to Jubbulpore, as a temporary arrangement.

No. 2742A.

The 22nd October 1860.

Mr. H. D. Robertson, Joint Magistrate and Deputy Collector of the First Grade, who reported his return to India from leave on the 28th ultimo, is posted to the District of Furruckabad.

REVENUE DEPARTMENT.

No. 92A.

Camp Nynee Tal, the 9th October 1860.

The following Officers are entrusted with the duties of Assessors under Section XXI. Act XXXII. of 1860, in the parts of the Banda District, specified opposite to their names respectively:—

Mr. C. Crosthwaite, Assistant to the Collector of Banda ...	In the Pergunnahs of Banda and Pylunee, the City of Banda excepted.
Mr. N. Parsick, Deputy Collector of Banda ...	In the City of Banda.
Ahmed Hossein Khan, Deputy Collector of Banda ...	In Pergunnahs Seonda, Bhudousa, and Aogassee.

No. 93A.

Allee Sujjad, Tehseeldar of Kurra, in the District of Allahabad, is appointed to be an Extra Deputy Collector, for the purpose of Act XXXII. of 1860, in the District of Banda, and will perform the duties of Assessor in Pergunnahs Kumasin, Firdhan and Chibboo of that District.

No. 1416A.

The 10th October 1860.

Leave of absence for six months, under Section VIII. of the Uncovenanted Rules, is granted to Moonshee Mohomed Fyzooddeen, Deputy Collector of Allygurh, from the date on which he may avail himself of the same.

No. 109A.

The 13th October 1860.

The following Officers of the Government are appointed to be Assessors, under Act XXXII. of 1860, in the District of Budaon, within the Circles specified opposite to their names:—

Moonshee Nitanund, Tehseeldar ...	In the City of Budaon, and Pergunnahs of Budaon and Oojhanee.
Abdoollah Khan, Tehseeldar, ...	In the Pergunnahs of Bisowlie Sutosee, Islamnugger, Rajpoora and Asadpoor.
Lalla Dyah Narain, Tehseeldar ...	In the Pergunnahs of Suheswan and Kote.

No. 110A.

The Tehseeldars of the District of Budaon are appointed to be ex-officio Assessors, under Act XXXII. of 1860, in respect of profits arising from land.

No. 119A.

The under-mentioned Officers of the Government, in the District of Ghazeepoor, are appointed to be Assessors, under Act XXXII. of 1860, within the Tehseel Circles, specified opposite their names:—

Shunkur Dyal Paurry...	Tehseeldar in the Huzoor Tehseel.
Mohomed Shuffee ...	Tehseeldar in the Syudpoor Tehseel.
Ramgholam Sing ...	Tehseeldar in the Bulleah Tehseel.
Sheikh Amjud Hoossein	Tehseeldar in the Zumaneea Tehseel.
Falawund Pershaud ...	Tehseeldar in the Rusrah Tehseel.
Mohomed Juwad ...	Tehseeldar in the Mohomedabad Tehseel.

No. 123A.

The 15th October 1860.

Captain A. S. Allen, Cantonment Joint Magistrate of Cawnpore, is appointed an Assessor, under Act XXXII. of 1860, within the limits of the Cantonments at that Station.

No. 129A.

The following Officers of the Government are appointed to be Assessors, under Act XXXII. of 1860, in the District of Shahjehanpoor, within the places mentioned opposite to their names, *viz.*:—

Amjad Allee, Tehseeldar...	In the Tehseel of Shahjehanpoor.
Kasim Hussun Khan, Tehseeldar ...	In the Tehseel of Powayn.
Ahmed Hossein, Tehseeldar ...	In the Tehseel of Tilhur.
Kunhya Lall, Tehseeldar...	In the Tehseel of Jullalabad.

No. 130A.

Hossein Buksh is appointed to be Assessor, under Act XXXII. of 1860, in the City of Shahjehanpoor.

No. 134A.

Moonshee Benee Shunkur, Tehseeldar in the District of Mirzapoor, is appointed to act as Extra Deputy Collector, for the purposes of Act XXXII. of 1860, and will perform the duties of Assessor in the Huzoor Tehseel of that District.

No 135A.

Moonshee Gungapershaud, the Principal Sudder Ameen of the Maharajah of Benares, is appointed to act as an Extra Deputy Collector, for the purposes of Act XXXII. of 1860, in Pergunnah Bhudoee of the Mirzapoor District.

No. 136A.

The under-mentioned are appointed to be Assessors under Act XXXII. of 1860, in the District of Mirzapoor, for the Circles specified opposite their names:—

Ajoodhya Pershaud, Moonsiff, and Kasheenauth Doobey ...	In the City of Mirzapoor.
Moonshee Noor Ally, Tehseeldar	In the Tehseel of Chunar
Moonshee Bisheshur Dyal, Tehseeldar ...	In the Pergunnahs Agoree Burhur and Bijyegurh.
Kazee Ally Hoossein, and Moulvie Dowlut Ally, Tehseeldar of Maharajah of Benares ...	In the Pergunnah Bhudoee.

SEPARATE REVENUE DEPARTMENT.

No. 817.

Camp Nynee Tal, the 20th October 1860.

1. The Hon'ble the Lieutenant-Governor of the North-Western Provinces having been pleased to sanction a change in the direction of a portion of the Special Customs Line, it is hereby declared that, from and after the publication of this Notification, the Customs Line will run from the Town of Powair in the Azimgurh District, in a direct Line to Garghat on the Gogra.

2. The following is a list of the open and closed Posts established on this Line:—Open Posts Powair, Jalalpore, and Phoolpoor; closed Posts Sonahun Tundwa, Buskharee, Kuchowcha, Hooseinpoor, Putheepoor, Yaseengurh, Mithoopoor, Bhuro Chukeea, Guddoopoor and Baghbahar.

3. Customs jurisdiction in the Province of Oudh will extend one mile to the Westward, and five miles to the Eastward of this portion of the line.

4. It is also hereby Notified, that the following open and closed Posts have been added to the Rewah Frontier Line, extending from Lurreearee to Kutrapass or Drummondgunje, where the Line will terminate:—Open Posts Kutrapass and Sembah; closed Posts commencing at Louarree, twenty-four in number, will be placed at regular intervals by Sembah, Goabree and Pultanee to the termination of Kutrapass, the number of the closed Posts will be from thirty-eight to sixty-one.

5. Customs jurisdiction on the extended Line will, in conformity with Rule III. Section I. of the Rules of the 10th of February 1844, comprehend a space of fifteen miles North of the Rewah Frontier.

GENERAL DEPARTMENT.

No. 1152A.

Camp Nynee Tal, the 12th October 1860.

The services of Dr. J. P. Walker, in charge of the Medical Depôt at Allahabad, having been placed at the disposal of this Government, he is appointed to be Superintendent of the Government Press and Curator of Government Books.

No. 1157A.

Under the provision of Section II. Act XXXVI. of 1858, the Hon'ble the Lieutenant-Governor is pleased to appoint the under-mentioned Officers to be Visitors for the Lunatic Asylum of Benares:—

William Edwards, Esquire, Civil and Sessions Judge.

Dr. Gibbon, Superintending Surgeon of the Circle.

No. 1170A.

The 13th October 1860.

Dr. Ballantyne, Principal of the Benares College, having been appointed Librarian at the India House, the Hon'ble the Lieutenant-Governor is pleased to make the following appointments:—

Mr. Griffith, M. A., Head Master and Anglo Sanskrit Professor, to be Principal of the Benares College.

Mr. Platts, Officiating Head Master of the Saugor School, to be Head Master of the Benares College.

The above appointments to have effect from the date on which the respective Officers may assume charge of their Offices.

No. 1175A.

The 15th October 1860.

The Reverend E. J. Hubbard, Chaplain of Jounpore and Azimgurh, is appointed to be Chaplain of Ghazeepoor.

FINANCIAL DEPARTMENT.

No. 1158A.

Camp Nynee Tal, the 13th October 1860.

The manufacture of Scales and Weights for the use of the Civil and Military Officers of the North-Western Provinces and the Punjab having been transferred from the Mint at Calcutta to the Roorkee Workshops, it is hereby Notified that Officers requiring the above articles should in future indent on the Superintendent of the Roorkee Workshops for the same.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

NOTIFICATIONS.

MILITARY DEPARTMENT.

No. 880A.

Camp Nynee Tal, the 16th October 1860.

The services of Brevet Captain F. A. Sage, Commandant of the Shahjehanpore Battalion of Military Police, are replaced at the disposal of the Government of India, in the Military Department, from the date on which he may be relieved from his present duties.

Lieutenant G. L. Smith, Officiating Commandant of the Allygurh Battalion, and Adjutant of the Shahjehanpore Battalion, is appointed to officiate as Commandant, *vice* Brevet Captain F. A. Sage.

Lieutenant R. B. Graham, the Adjutant of the Meerut Division of Military Police, is directed to proceed to Allygurh, and officiate as Commandant of the Battalion, as a temporary arrangement, until relieved by Captain C. T. Hallett.

Mr. Williams, the Adjutant of the Seharunpore Battalion, is appointed to perform the duties of the Office of the Divisional Adjutant at Meerut, as a temporary arrangement, during the absence of Lieutenant R. B. Graham.

No. 884A.

The services of the under-mentioned Non-Commissioned Officers, attached to the Military Police of these Provinces, are replaced at the disposal of His Excellency the Commander-in-Chief:—

1	William Brinkworth ...	Serjeant Major, Budaon Battalion ...	Serjeant Major of the late 74th Native Infantry.
2	Thomas Campion ...	Ditto ditto, Bijnour ditto ...	Serjeant Major of the late 6th Regiment Gwalior Contingent.
3	Robert Christian ...	Ditto ditto, Bareilly ditto ...	Serjeant Major of the late 5th Regiment Gwalior Contingent.
4	George Belcham ...	Ditto ditto, Moradabad ditto ...	Serjeant Major of the late 18th Native Infantry.
5	Thomas Miller ...	Qr. Mr. Serjt., Bareilly ditto ...	Quarter Master Serjeant of the late 5th Regiment Gwalior Contingent.
6	Arthur Foy ...	Ditto ditto, Goruckpore ditto ...	Quarter Master Serjeant of the late 1st Oudh Local Infantry.
7	William Few ...	Ditto ditto, Meerut ditto ...	Band Serjeant of the late 11th Native Infantry.

No. 885A.

The leave of absence for one month, from 1st to the 31st of this month, granted to Mr. H. Gibson, Adjutant of the Baitool District Battalion of Military Police, by Notification No. 731A., dated the 20th of August last, is hereby cancelled.

No. 888A.

The latter part of Notification No. 797A., dated 14th ultimo, is hereby cancelled, and the following Order is substituted:—

Captain G. A. Harrison, the Second in Command of the Jubbulpore Division, Military Police, will proceed without delay, and take temporary charge of the Seonee Battalion, until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,
Asst. Military Secy. to Govt., N. W. P.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the date specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

No. 1186.

NOTICE is hereby given, that 4,00,000 Maunds of Chilka Kurkutch Salt, deliverable from Ghât Meetakooah in the Poorce Agency, is available for sale.

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the above Salt, for which payment must be made, in the usual manner, into the General Treasury after acceptance of Tenders, at the rate of 330 Rupees per 100 Maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

The 17th October 1860.

Notification.

OFFICERS in charge of Treasuries are requested to observe that, under instructions from the Government of India, Items of Receipt and Charge on account of the Income Tax are to be entered under a separate heading "Income Tax," instead of "Government of India," as before prescribed; and that the Tax is to be calculated according to the Table published in the *Calcutta Gazette* of the 13th instant, page 2172, which is to supersede that contained in this Office Circular No. 1058, dated 21st September 1860.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Acctt., Gort. of Bengal,
The 18th October 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Government Telegraph Department.

CALCUTTA, 19TH OCTOBER 1860.

The following alterations in the revised Rules of this Department, dated the 21st December 1859, have received the sanction of Government:—

Sections previous to alteration.	*Sections as now altered.*
XXXIX. Messages are sent "bearing" from Sea-ports when received by Mail Steamers or other Vessels for despatch and addressed to well-known houses or individuals, but the Messages are not to be delivered to the Addressee till payment is obtained.	XXXIX. Messages are sent bearing from Sea-ports when received by Mail Steamers or other Vessels for despatch and addressed to well-known firms or individuals, but no Message, whether paid or bearing, will be received for transmission from any Vessel until her name has been made known. Bearing Messages will not be delivered to the Addressee till payment has been obtained.
XLII. Violation of Secrecy on the part of any Officer, Assistant, Clerk or Signaller, in the Telegraph Department, will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the *Official Gazette* of the incapability of the delinquent to serve in any Official capacity.	XLII. Violation of Secrecy on the part of any person in the Department will be punished by dismissal from office, forfeiture of arrears of pay, and a declaration in the *Official Gazette* of the incapacity of the delinquent to serve the Government in any capacity. It is a violation of Secrecy to mention the fact that any Message has been received or despatched by any particular person or firm.

C. DOUGLAS, *Major*,
Offg. Dir.-Genl. of Tels. in India.

Notice.

IT is hereby notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta:—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

Garrison Order.

BY Order of His Excellency the Commander-in-Chief, on and after the 1st proximo, the Water and Plassey Gates will be closed from Evening Gunfire till daylight.

The remaining Gates will be open for entrance and exit during the night.

By Order,
FITZROY FREMANTLE, *Lt. & Capt.*,
Brigade Major.

FORT WILLIAM,
The 27th October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 20th to 23rd October 1860.

NAMES OF PLACES, &c.	Least Depth of Water.		Remarks.
	Ft.	In.	
Above its Entrance in Ganges ...	16	0	The Works for the new Entrance to the Bhaugiruttee have formed a Channel.
On the Entrance Bar ..	3	9	This River will it is expected be open throughout the dry season.
From thence to Jungypore, 13¾ Miles ...	4	0	The Upper Matabangah will be kept open also.
From Jungypore to Berhampore, 46 Miles...	7	0	The Lower River at Hat Bolesh is however in very bad order.
From Berhampore to Cutwa, 50 Miles ...	6	6	Least depth in Jelinghee River ft. 3 in. 9
And from Cutwa to Nuddea, 46 Miles ...	9	6	Least depth in Lower Matabangah ... 5 6 Least depth in Upper Matabangah .. 10 0

Height of water on Gauge at Berhampore on the 22nd October 1860, plus 9 feet 5 inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

The 25th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ...	13 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estate to be sold to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd*.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	24 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub-Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot ;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Thannah Bhatteearee, Mouzah Shetulpore, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	948 1 4	

T. D. Ward,
Offg. Collector.

Chittagong Collectorate,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

Information is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

John J. Franklin,
Supdt. of Marine.

Madras;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. Henderson,
Collector.

Monghyr Collectorate,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3rd Class.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ..	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 19 19 10	96 12 10	104 13 0	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3251	Ditto Ditto ..	35 3 16 0	19 5 9	23 11 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

সরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার ফোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের ফোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

Bengal Printing Company, "Limited."

NOTICE is hereby given, that the FOURTH CALL of Rupees (25) twenty-five per share, in this Company, is to be paid into the Agra and United Service Bank, "Limited," on or before Thursday, the 1st November 1860.

By Order of the Directors,

A. G. ROUSSAC,
Secretary.

9, HASTINGS' STREET,
The 1st Oct. 1860.

East India Coal Company, "Limited."

Transfer of Shares in India.

NOTICE is hereby given, that in conformity with an Act passed in the Session of Parliament 1860, entituled "An Act for regulating the East India Coal Company Limited, and for making provisions with regard to the Capital and Shares of the Company, and for other purposes," transfers of Shares can be registered at the Company's Office in Calcutta. Under this arrangement the production of a Local Probate or Letter of Administration will, in the event of a Shareholder dying, be sufficient to transfer his Shares (if on the Calcutta Register) to his Executor or Administrator, without referring the matter to England. Shareholders can under the Act be registered either on the Indian or English Books; and in case of any Shareholder on the Indian Register wishing to transfer his Shares to the English Register, the requisite form prescribed for this purpose will be furnished to him on applying to the undersigned. The same form may be obtained at the Company's Offices, Gresham House, Old Broad Street, London, by any Shareholder on the English Register, who may be desirous of transferring his Shares to the Indian Books.

A. BOYLE,
Agent.

CALCUTTA,
The 13th October 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

LOST OR DESTROYED, during the Mutiny, at Shahjehanpore, on or after the 31st day of May 1857, a 4 per Cent. Government Promissory Note, No. 45712 of 1854-55, dated 30th June 1854, for Company's Rupees 500, and standing in the name of the Collector of Shahjehanpore.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P	Rs. As. P.
Weighing less than ½ of an ounce ..	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
" ¾ " " 1 of an ounce ..	0 13 4	1 12 0
" 1 " " 1 ounce ..	1 0 0	1 13 4
" 1 oz. but " 1½ ounce ..	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1882.

The 22nd October 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 11th proximo, will be closed at this Office at 5 P. M. on Friday, the 2nd idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 2nd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *viâ* Trieste :—

Rates of Postage.

Under ½	Ounce	Rs.	0	6	0
" ½	"	"	0	8	0
" ¾	"	"	0	14	0
" 1	"	"	1	1	0

No. 1868.

The 30th October 1860.—The Overland Mail, per Steamer *Nubia*, will be closed on Thursday, the 8th proximo.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Viâ* Marseilles.			*Viâ* Southampton.		
Postage.	Under ½ ounce	Rs.	0	6	0	Rs. 0	4 0
	" ½ "	"	0	8	0		
	" ¾ "	"	0	14	0	" 0	8 0
	" 1 "	"	1	0	0		
	" 2 "	"	2	0	0	" 1	0 0

No. 1843.

The 21th October 1860.—Notice is hereby given that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Governor Higginson*, will be closed at this Office on Thursday, the 1st November, at 6 P. M.

No. 1852.

The 27th October 1860.—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Saturday, the 3rd November, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every ½ of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 1867.

The 30th October 1860.—Notice is hereby given, that the Letters for the Overland Mail despatched from this Office up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 28th idem.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 20th of September 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Bengal	29th October 1860, at 3½ P. M.	4½ P. M.	7 P. M.	7¼ P. M.	2 H. 30 M.	5	2	7	31	18	49 7
										Total	56
										France	3
										Hong-Kong	1
										Singapore	1
										Sydney	1
										Ceylon	1
										Madras	3
										Malta	1 Bag.
										Gibraltar	1
										Alexandria	1
										Bagdad	1 Packet.
										Suez	1
										Aden	1
										Bombay	1
										Penang	1
										Australia	11
										Ditto	9 Bags.
										Total	94

The 30th October 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, OCTOBER 31, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860:—

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia; sudder jumma, rupees 536-15-4.

R. J. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE;
The 10th October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, for Arrears of Revenue, at the Collector's Office of that District, on Saturday, the 17th November 1860, or 19th Kartick 1268 F., for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860:—

Class I.—Permanently-settled Estates.

No. 39.—Mouzah Jownapore Khass, Pergunnah Balagatch; recorded proprietors, Wuzeer Lall, under guardianship of Jankee Coomar and others. The Right and Interest in the 11 annas' share of Wuzeer Lall only in this Mouzah is to be sold; sudder jumma, rupees 1,226-15-5.

No. 50.—Mouzahs Ramchunderpore, Mayda and Bhograjpore, Pergunnah Balagatch; recorded proprietors, Ragha Sing and others; sudder jumma, rupees 1,765-6-0.

No. 290.—Mouzah Kondlee Mujheeawan, Pergunnah Bhurwarrah; recorded proprietors, Manick Misser and others; sudder jumma, rupees 501-0-3.

No. 522.—Mouzah Hurdeeah, Pergunnah Busontrah; recorded proprietors, Nugoo Misser and others, sudder jumma, rupees 1,202-3-0.

No. 1113.—Mouzah Tulbooree Husnagoodee, Pergunnah Gurchawund; recorded proprietors, Bhola Roy and others; sudder jumma, rupees 652-4-6. This Mehal is under Butwarrah, the Rights and Interest only of Bhola Roy, Rambux Roy, Mohur Roy, Dookhurun Roy, Tirhboobun Roy, Soobhao Roy, Annund Gopal Sahaye, Rughoobuns Sahaye, Shunkur Sahaye, Judoobund Sahye, Narain Sahaye, Nundlool Roy, Naraindutt Roy, Doorga Roy, Khadun Roy, Dooda Roy, Dawlut Roy, Hunnooman Shabuck, Indur Roy, Runnoo Roy, Bhakee Roy, Hunnooman Roy, Jhumun Roy, Ruckhun Roy, Munooruth Roy, Jugroop Roy, Rownuck Roy, Gunesh Dutt Roy, Gosahee Roy, Bhaeah Roy, Prem Roy, Shunkur Roy, Thakoordial Singh, minor son of Durseln Roy, under the guardianship of Mussamuts Peertee Cowar, Dhunmuttee Cowar, and Doorgabeejoy Sing, father and guardian of Wooditnarain Sing, minor, Bheekaree Sing, Munhodh Sing, father and guardian of Mawah Loll Sing, minor, Beharee Sing, Munnoo Roy, Loochun Roy, Mohun Roy, Issoree Roy, Koonja Roy, Girdharee Roy, Dhunnee Roy, Jhookha Roy, Mohunt Bhugooban Doss, Brijrungheehureelall Panday, Indur Roy, Rutton Roy, Phukun Roy, Defendants, are to be sold.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma; recorded proprietors, Bhoopnarain Sing and others; sudder jumma, rupees 572-8-3.

No. 3055.—Mouzah Shajahanpore Dusree, Pergunnah Sureissa; recorded proprietors, Chukowree Roy and others; sudder jumma, rupees 577-8-7.

No. 3083.—Mouzah Kuleanpore Bomeya, Pergunnah Sureissa; recorded proprietor, Ameer Lall, applicant for Butwarrah; sudder jumma, rupees 5,018-10-10.

No. 3083.—Mouza Kuleanpore Bomeya, Pergunnah Sureissa; sudder jumma, rupees 5,018-10-10. This Talook is under Butwarrah, the Right and Interest only of the Defendant Proprietors, *viz.*, Bundhoo Sing, Mawlee Sing, Chutterdhary Sing, Soodee Sing, Bheekdhary Sing, Doomah Sing, Kowur Chowdry, Ramchunder Chowdry, Jeetun Chowdry, Fuquera Roy, Shew Ram Roy, Gungapersaud, Ramdyal Jha, Hoolas Jha, Khukroo Jha, Bhyeah Ram Jha, Gholaub Jha, Kishnarain Jha, Runjeet Jha, Murtoo Sing, Runnoo Sing, Hirdaynarain Sing, Shewdyal Sing, Hardhean Sing, Burrusah Sing, Govinda Sing, Rameaud Sing, Rambux Sing, Sumoodee Sing, Purran Sing, Durran Sing, Ramgopaul Sing, Jowahir Lall, Gunnesh Dutt, Burraj Sing, Boodhun Sing, Lulleetram, Neeladoss, Munrunjun Doss, Sree Kishen Doss, Joylall Misser, Choonneelall Misser, Jyahnund Misser, Mooteelall Misser, Hurnarain, Shewnarain, Bundhoo Jha, Gooroopersaud Sing, Rambhuroos Sing, Bhoopnarain Sing, Jankee Missrain, Kooldeeppersand, Sham Jha, Rithlall Chowdry, Chooraman Chowdry, himself, and as heir of Singassur Dutt Chowdry, Mussmut Sooha Kowur, mother and guardian of Karee Chowdry, and Banee Loll Chowdry oorf Mukoonee Chowdry, minor sons and heirs of the late Jugomohun Chowdry, Barum Dutt Chowdry, Muncheet Chowdry, Ramsahaye Sing, and Mahtab Singh, Runglall Chowdry, minor son of Goondur Chowdry, deceased, Jootee Lall, Konjbeharee Lall oorf Koonjo Lall, Musst. Seeromun Kowur, Ramlall Roy, Aujudhea Roy, and Cossee Roy, Birja Roy, minors, under the guardianship of Musst. Ramcoomar, the mother, are to be sold.

No. 5201.—Mouzah Rownabulthee, Pergunnah Girchawand; recorded proprietor, Roy Nundeeputh Mahtha Bahadoor; sudder jumma, rupees 1,405.

No. 5730—Mouzah Mybee Tupsawah, Pergunnah Puchee; recorded proprietors, Boadkishen Jha and others; sudder jumma, rupees 648-6-3.

No. 5751.—Mouzah Mahadeoputtee, Pergunnah Purheeharpore Mohowas; recorded proprietors, Rajah Rughoonundun Sing Bahadoor and others; sudder jumma, rupees 747-4.

T. Bruce Lane,

Officiating Collector.

Tirhoot;
Collector's Office,
The 18th October 1860.

Printed by Thomas Jones, at the Bengal Secretariat Office.

No. 88.] [2317]

The Calcutta Gazette.

SATURDAY, NOVEMBER 3, 1860.

HOME DEPARTMENT.

No. 2128.

Fort William, the 2nd November 1860.

Notification.—The under-mentioned Specifications of Inventions have been filed under the provisions of Act No. XV. of 1859 in the Office of the Secretary to the Government of India, in the Home Department, and have been sent to the Office of one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces.

A copy of each Specification is open at all reasonable hours at the Office of the Secretary to the Government of India, in the Home Department, to public inspection upon payment of a fee of one Rupee, and a certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:—

No. 45.—James John Stevens, of Darlington Works, Southwork, in the County of Surrey, England, Engineer for "Improvements in Railway Signal Apparatuses."

No. 52.—John Harcourt Brown, of Abbey Mill, House Romsey, in the County of Hunts, for "Improvements in the preparation of Gunpowder for loading Ordnance and Fire Arms."

No. 2129.

The Reverend L. Poynder, an Assistant Chaplain on the Bengal Establishment, reported his return from Sick leave on the 28th ultimo per Steam-ship *Bengal*.

2. Mr. Poynder's services are placed at the disposal of the Foreign Department.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5174.

Fort William, the 31st October 1860.

The Governor General in Council is pleased to appoint Captain John William Willoughby Osborne, C. B., Political Agent at Rewah, to be a Marriage Registrar for that Territory under Act No. V. of 1852.

No. 5175.

The preparatory leave of absence for six weeks, granted to Major W. McCulloch, Political Agent at Munnipore, in General Order, dated 12th instant, No. 4785, is cancelled at his request.

No. 5176.

The 2nd November 1860.

The under-mentioned Officers have been appointed Special Assessors under Section XXXI. of Act No. XXXII. of 1860, *viz*:—

The Agent to the Governor General for Central India, for the Territories under his jurisdiction and Administration:—

At Indore.—The Officer in charge of the Indore Treasury.

At Gwalior.—The Political Agent at Gwalior.

At Sehore.—The Political Agent at Bhopal.

At Nimar.—The Political Assistant at Mundlaisur.

No. 5177.

The Governor General in Council is pleased to appoint Lieutenant R. Ouseley, of the 48th Native Infantry, to be a 3rd Class District Superintendent of Police in Oudh.

A. R. Young,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 99.

Fort William, the 31st October 1860.

Notifications.—Mr. D. B. Hodge, Officiating 1st Assistant Accountant-General, and Mr. J. L. Hynes, Officiating 2nd Assistant Accountant-General, Bombay, received charge of their respective Offices on the 8th instant.

No. 100.

Mr. R. Taylor received charge of the Office of the Civil Auditor, Punjab, from Mr. W. E. Gordon on the 19th instant.

No. 101.

The 1st November 1860.

The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in September 1860, is published for general information :—

Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in September 1860.

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt.	Merchts.	
In September 1860	6,55,673	5,68,340	13,21,758	24	3,11,678	4,81,000	338*	...	6,15,626

* Including the proceeds of the sale of Dross of the Premelting Department for 1859-60.

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 3031.

From H. Bell, Esq.,
Under-Secy. to the Govt. of Bengal,

To the Secy. to the Govt. of India,
Home Department.

Fort William, the 12th October 1860.

Revenue.

Sir,—With reference to paragraph 2 of the Resolution of the Government of India, in the Financial Department, No. 9939, dated the 28th ultimo, (forwarded with your Office Memorandum No. 2203, of the 3rd instant,) in which His Excellency the Governor General in Council decided that the Return under Rule 4, Section XCVII. Act XXXII. of 1860, for an Estate, the owner of which was non-resident, should be made by the Agent in the District where the land might be situated, I am desired to forward, for the consideration and orders of His Excellency, a copy of a letter No. 77, of the 8th instant, from the President of the Income Tax Commission, containing a proposition on the same subject.

2. The Commission recommend that one *general* Return of *all* lands and house property should be made in the District where the party resides, and that the Return of land and property held *in any one District* shall be made to the Collector of that District.

3. The Lieutenant-Governor thinks the modification desirable, and accordingly recommends it for the sanction of the Supreme Government.

I have, &c.,
(Signed) H. Bell,
Under-Secy. to the Govt. of Bengal.

No. 77.

From A Grote, Esq.,
President of the Income Tax Commission,

To W. S. Seton-Karr, Esq.,
Offg. Secy. to the Govt. of Bengal.
Dated the 8th October 1860.

Sir,—I have the honor to request the instructions of His Honor the Lieutenant-Governor on the following point.

2. The Act provides (Rule 4, Section XCVII) for a general Return of all lands and house property *in whatever District situated.* There are many wealthy residents of Calcutta and the Suburbs, who hold such property in a dozen Districts, and even beyond the limits of the Lower Provinces, and they are puzzled where to make their Returns.

3. Strictly speaking, they should make Returns not only to our Commission but to the Collectors of the several Districts in which their property is situated. But it is better, we think, to dispense with such repetitions. For the purposes, of the Acts, it will be sufficient if such parties make one general Return of *all* their land and house property, and confine their District Returns to an enumeration of what they hold in the particular District in which the Return is made. The general Return should always be made to the Commissioner or the Collector of the District in which the party resides.

4. I think it very necessary that there should be one general Return of land and house property. There are many residents of Calcutta who hold such property, rent free lands especially, in Districts, the Collectors of which have no record or

knowledge of their ownership. A general rule on the subject will be necessary, should His Honor the Lieutenant-Governor take the same view of it, which is held by our Commission.

No. 2347.

FORWARDED to the Financial Department for consideration and orders.

By order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 18th October 1860.

No. 9939.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860.

READ the following:—

No. 2106, HOME DEPARTMENT, FORT WILLIAM, THE 22ND SEPTEMBER 1860.

FORWARDED to the Financial Department, with reference to the Extract, No. 8011, dated the 7th instant, from that Department

From W. S. SETON-KARR, Esq, Officiating Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department, No. 2499, dated Fort William, 18th September 1860.

REVENUE,
Income Tax.

SIR,—I AM directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhaugulpore, submitting for decision two questions bearing on the Income Tax Act.

No. 169, dated 5th instant.

2. With regard to the first question, the Lieutenant-Governor does not think that the Act allows an Assessor to employ others with or without an oath of secrecy to read Assessment Returns.

3. As regards the second question, the Lieutenant-Governor is of opinion that the Return for land should be made in the District where the land is situated.

From G. U. YULE, Esq., C. S., Commissioner of Bhaugulpore, to the Secretary to the Government of Bengal, No. 169, dated 5th September 1860.

SIR,—May I beg the favor of a speedy reply to the two following questions regarding the Income Tax, as until my doubts are satisfied, I cannot fix the number of Assessors for these Districts, or make a selection of persons for Assessors:—

1*st*.—Is an Assessor required by Law to read himself in fulfilment of the oath of secrecy all Returns of Income made to him, and with his own hand make the entries in the abstract (Section 46,) and prepare the duplicates of assessment (Section 143)?

If so, then all European and Native Deputy Collectors are shut out from being Assessors, or from exercising the powers of a Collector with regard to the Income Tax in this Division, because the Returns will be in four languages and principally in Nagree, which language no European and no Native Deputy Collector, and very few Natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the oath of secrecy is, I suppose, to be administered to the Subordinates who will have to read the Returns and write the entries, &c., after the assessment has been made by the Assessor or Deputy Collector

2*nd*.—Is the Return for an Estate, according to Rule 4, Section 97, whose owner is non-resident, to be made by his Agent under either Section 40 or Section 80 in the District where the Estate lies, or is it to be made by the owner in the District where he may reside, and where is the assessment to be made?

If the Returns and assessment of an Estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous and the confusion and correspondence tremendous.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 28TH SEPTEMBER 1860.

Resolution.

His Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the Official language of the District.

2. With respect to the second question, His Excellency in Council considers, that the Return for an Estate, the owner of which is non-resident, should be made by his Agent in the District where the land is situated.

ORDERED, that a copy of the above be forwarded to the Home Department for information and communication to the Government of Bengal.

Ordered also, that a copy of the above be forwarded to the Foreign Department for information and communication to the Administrations under that Department.

Ordered further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North-Western Provinces, the Punjab, and the Straits' Settlements for information and necessary orders.

(A true Extract,)

(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 102.

FINANCIAL DEPARTMENT.

Fort William, the 31st October 1860.

THE modification recommended by the Lieutenant-Governor of Bengal is approved.

COPY forwarded to the Home Department, with reference to Endorsement No. 2347, dated 18th instant, for communication to the Government of Bengal.

COPY of the above published in the *Calcutta Gazette* for general information.

Extract from a letter from the Secretary to the Government of India, in the Financial Department, to the Civil Auditor, Bombay, dated 1st November 1860, *No.* 10936.

I AM directed to acknowledge the receipt of your letter No. 1759, dated 20th ultimo, and in reply to state that the Visitation allowance granted to the Bishop during the period he is absent on tour in his Diocese, may be looked upon as a travelling allowance and exempted from assessment of Income Tax.

No. 103.

COPY of the foregoing paragraph published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st November 1860.

No. 1072 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Ordnance Department.

Lieutenant J. R. Pearson, Deputy Commissary of Ordnance, Fort William, to officiate as Assistant to the Inspector-General of Ordnance and Magazines, during the absence on Sick leave of Captain Hathorn, *vice* Captain Welsh, proceeding on leave to Europe.

Fort William, the 2nd November 1860.

No. 1073 *of* 1860.—With reference to the Notification from the Foreign Department, No. 5108, of the 30th ultimo, the services of Lieutenant D. T. H. Sampson, of the 20th Native Infantry, attached to the 1st Corps, Central India Horse, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 1074 *of* 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed :—

No. 16, *dated 21st September* 1860.—Appointing Captain W. J. Morris, of the 4th Madras Cavalry, to officiate as 2nd in Command of the Nagpore Irregular Cavalry, during the absence of Lieutenant Nuttall, or until further orders.

No. 1075 *of* 1860.—His Excellency the Governor General in Council is pleased to authorize the resumption of the Annual Target Practice in all Native Regiments, and the re-issue of Practice and Exercising Ammunition to such Corps generally.

No. 1076 *of* 1860.—ERRATUM.—Duffadar Burkut Ally Khan, who was admitted to the 3rd Class of the Order of Merit, in Government General Order No. 924, of the 14th September 1860, is attached to the 4th Regiment *Sikh* Irregular Cavalry, and not to the 4th Regiment Irregular Cavalry.

Order Books to be corrected accordingly.

No. 1077 *of* 1860.—The following Extract from the *London Gazettes* of the 18th and 21st September 1860 are published for general information :—

WAR OFFICE, PALL MALL,
18th September 1860.

Brevet.

Captain John Palmer Caulfield, 4th Bengal European Regiment, to be Major in the Army, dated 19th January 1858.

Captain Henry Le Poer Trench, 35th Bengal Native Infantry, to be Major in the Army, dated 19th January 1858.

WAR OFFICE, PALL MALL,
21st September 1860.

To be Majors in the Army.

Captain Henry Augustus Adams, 13th Bombay Native Infantry, dated 20th July 1858.

Captain Christopher Buckle, 3rd Bombay Light Cavalry, dated 7th December 1858.

Captain Robert Haydon Shebbeare, 60th Bengal Native Infantry, dated 2nd July 1859.

Captain Frederick Roome, 10th Bombay Native Infantry, dated 15th September 1859.

No. 1078 *of* 1860.—The services of Assistant Surgeon A. VansBest are placed at the disposal of the Government of Bengal.

No. 1079 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Cavalry and Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the Rank of Cornet and Ensign respectively, the former from the date assigned to him in Government General Order No. 939, of the 18th September 1860, leaving the date of Commission of the latter for future adjustment :—

	Date of Arrival at Fort William.
Cavalry.	
Mr. Elliot Alexander Money ...	27th Oct. 1860.
Infantry.	
Mr. Laird McDowell ...	29th Oct. 1860.

No. 1080 *of* 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names :—

Major W. G. Robertson, of the 22nd Madras Native Infantry, on leave to the Cape for fifteen months. Government General Order No. 965, of the 25th September 1860 ...	*Belvidera*, 8th October 1860.
Captain and Brevet Major E. Clerk, of the 4th Regiment Madras Light Cavalry, Deputy Commissioner of Jhansi, on leave for fifteen months. Government General Order No. 984, of the 5th October 1860 ...	*Colombo*, 10th October 1860.

Captain E. W. Bristow, of the Invalid Establishment, on Furlough for three years. Government General Order No. 950, of the 21st September 1860 ...	*Colombo*, 10th October 1860.	
Assistant Surgeon John James Halls, B. A. and F. R. C. S., Civil Assistant Surgeon of Nuddea, on leave for fifteen months. Government General Order No. 996, of the 5th October 1860 ...		
Ensign C. W. G. Perreau, of the General List, Infantry, on leave for fifteen months. Government General Order No. 998, of the 5th October 1860 ...		
Ensign R. Beavan, of the General List, Infantry, on leave for eighteen months. Government General Order, No. 1006, of the 9th October 1860	*Pericles*, 15th October 1860.	
Captain and Brevet Major A. C. Plowden, of the 50th Regiment Native Infantry, and Aide-de-Camp to the Hon'ble the Lieutenant-Governor of Bengal, on leave for eighteen months. Government General Order No. 1038, of the 23rd October 1860. ...		
Captain D. J. Welsh, of Artillery, Officiating Assistant to the Inspector-General of Ordnance, on leave for fifteen months. Government General Order No. 1025, of 17th October 1860 ...		
Lieutenant C. S. Thomason, of Engineers, attached to the Department of Public Works, Irrigation Department, North-Western Provinces, on leave for fifteen months. Government General Order No. 1025, of the 17th October 1860 ...	*Nemesis*, 24th October 1860.	
Lieutenant C. V. Gordon, of the 28th Regiment Madras Native Infantry, Officiating Deputy Commissioner of Dumoh, Jubbulpore Division, on leave for fifteen months. Government General Order No. 1025, of the 17th October 1860 ...		
Lieutenant J. Trevenen, of the 24th Regiment Native Infantry, Adjutant of the 14th Punjaub Infantry, on Furlough for two years. Government General Order No. 1016, of the 12th October 1860		
Assistant Surgeon A. G. Daff, M. D., of the Medical Department, Garrison Assistant Surgeon of Fort William, on leave for fifteen months. Government General Order No. 1027, of the 18th October 1860. ...		

No. 1081 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant George Farquhar Smith, of the 3rd European Light Cavalry, Adjutant of the 4th Sikh Irregular Cavalry ...	For eighteen months, under the new Regulations.

No. 1082 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointments :—

Presidency General Hospital.

Assistant Surgeon H. A. Ebden, M. D., 2nd Assistant Surgeon, to be 1st Assistant Surgeon, *vice* Assistant Surgeon J. B. Scriven, placed at the disposal of the Government of the Punjaub.

Assistant Surgeon J. Brown, M. D., attached to the 3rd Sikh Irregular Cavalry, to be 2nd Assistant Surgeon, *vice* Assistant Surgeon Ebden.

No. 1083 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment :—

NAGPORE IRREGULAR FORCE.

1st Infantry.

Captain C. L. Pereira, of the 3rd Madras European Regiment, Officiating Commandant, to be Commandant.

R. J. H. BIRCH, *Major-Genl.*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 262.

Fort William, the 1st November 1860.

Appointment.—Serjeant Major P. McGuire, of the 1st Regiment Madras Native Infantry, is appointed a Probationary Assistant Overseer in the Public Works Department and posted to Nagpore.

No. 263.

Resignation.—Mr. H. McManus, Assistant Overseer, attached to the Azimgher Division, is permitted to resign his appointment in the Public Works Department.

C. H. DICKENS, *Captain*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5743.

APPOINTMENTS.—*The 29th October* 1860.—Lieutenant W. J. Stewart to be Assistant Revenue Surveyor, 4th or Western Division Survey.

Sahebzada Ahmed Alikhan to be a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Pubna, and to exercise the powers of an Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807, in that District.

The 30th October 1860.—Moulavy Ahsan Ahmed, Deputy Collector, Revenue Survey, 4th or Western Division, is transferred to Behar, and appointed to be also a Deputy Magistrate in that District, with the powers of an Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807.

LEAVE OF ABSENCE.—*The 29th October* 1860.—Mr. C. E. Lance, Officiating Commissioner of Chittagong, the usual leave, preparatory to proceeding to Europe on Furlough, on Medical Certificate.

NOTIFICATION.—*The 19th October* 1860.—It is hereby notified that the eight Villages named in the margin, on both banks of the Bhageerutty which, with sixteen others, were formed into an Union under the name of Rughoonathgunge and Jungypore, and were declared subject to the provisions of Act XX. of 1856 by Government Notification, dated the 10th November 1857, are exempted from the operation of that Act.

Chota Kuliyai.
Jote Kumal.
Usmanpore.
Garooreepara.
Bahoorah.
Kidderpore.
Sanatikree.
Kanoopore.

The 31st October 1860.—The services of Mr. V. H. Schalch, of the Civil Service, are placed temporarily at the disposal of the Government of India, in the Foreign Department.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4441.

APPOINTMENTS.—*The 29th October* 1860.—Overseer Serjeant D. McGregor is posted to the Jessore Road. This cancels the Orders dated the 24th September last, posting him to the Ganges and Darjeeling Road Division.

The 2nd November 1860.—Mr. T. Donby, who has been appointed by the Government of India in the Public Works Department, as a Probationary Assistant Overseer and posted to Bengal, is attached to the Dinapore Division.

Mr. W. H. Edmonds, who has been appointed by the Government of India, in the Public Works Department, as a temporary Sub-Engineer of the 3rd Class and posted to Bengal, is attached to the Ramghur Division for employment on the Works at the Parisnath Hill.

Mr. F. N. DeGarnier, who has been appointed by the Government of India, in the Public Works Department, as a temporary Assistant Supervisor and posted to Bengal, is attached to the Berhampore Division, to take charge of Works for the protection of the Station of Bauleah, from the encroachments of the River.

Private R. Clarke, who has been appointed by the Government of India, in the Public Works Department, as a Probationary Assistant Overseer and posted to Bengal, is attached to the Ramghur Division.

Mr. B O'Reilly, Sub-Engineer 3rd Class, who has been transferred to Bengal by Notification No. 261, of 26th ultimo, of the Government of India, in the Public Works Department, is posted to the Jessore Road.

Leave of Absence.—The leave for six months granted to Mr. Probationary Assistant Overseer E. L. Gilbert, attached to the Dinapore Division, on the 7th July last, is cancelled at his request.

The 30th October 1860.—Sub-Assistant Surgeon Gopaul Chunder Pattuck, on special duty at Rhotas Ghur, for one month, on Medical Certificate, commencing from the date on which he left his post.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2710A.

Camp Nynee Tal, the 17th October 1860.

Mr. W. C. Turner, Assistant to the Magistrate and Collector of Azimgurh, is vested with the special powers described in Clause 3, Section II., Regulation III. of 1821, subject to his passing the usual examination in April 1861.

No. 2712A.

Mr. F. Boulderson, Assistant to the Magistrate and Collector of Agra, is vested with the special powers described in Clause 3, Section II., Regulation III. of 1821, subject to his passing the usual examination in April 1861.

No. 2723A.

Allee Hosscin, Sudder Ameen of Saugor, is appointed to act as Sudder Ameen of Jubbulpore, during the absence on leave of Dhoondraj Shastree, or until further orders.

Imamooddeen, 1st Class Moonsiff of Nursingpore, to act as Sudder Ameen of Saugor, during the absence of Allee Hosscin, or until further orders.

Ashfak Hossein, 2nd Class Moonsiff of Gararwarah, to act as Moonsiff of Nursingpore, during the absence of Imamooddeen, or until further orders.

Abdoor-ruheem to act as Moonsiff of Gararwarah, during the absence of Askfak Hossein, or until further orders.

Aboo Mohomed to act as Moonsiff of Jubbulpore until further orders.

No. 2726A.

The 19th October 1860.

Mr. H. D. Willock, Assistant to the Magistrate and Collector of Allygurh, is vested with the special powers, under Clause 3, Section II., Regulation III. of 1821, subject to his passing the usual examination in April next.

No. 2731A.

The 20th October 1860.

Assistant Surgeon W. R. Grylls, M. D., of the Madras Establishment, is appointed to be Civil Assistant Surgeon of Seonee, with effect from the 12th September last.

No. 2743A.

The 22nd October 1860.

The Notification No. 2495A., dated 22nd September 1860, is hereby cancelled.

Major E. Clerk, Deputy Commissioner of Jhansie, will be considered to have been on privilege leave under the orders of the 27th August 1860, No. 2214A., from the date on which he availed himself of the same to the 20th September last, from which date that Officer is granted the usual preparatory leave to enable him to proceed to the Presidency, with the view of applying for Furlough to Europe, on Medical Certificate.

No. 1328.

The 25th October 1860.

Eight weeks' preparatory leave of absence is granted to Lieutenant W. G. B. Tyler, Deputy Commissioner of Chundeyree, to enable him to proceed to the Presidency, with the view of applying for Furlough to England, on Medical Certificate.

No. 1320.

Captain T. A. Corbett, Assistant Commissioner of Jaloun, is appointed to officiate as Deputy Commissioner of the 2nd Class at Chundeyree, during the absence on leave of Lieutenant W. G. B. Tyler, or until futher orders.

REVENUE DEPARTMENT.

No. 1441A.

Nynee Tal, the 16th October 1860.

Vicar Allee Beg is appointed to officiate as Deputy Collector of Mozuffernugger, during the absence on leave of Moonshee Mahomed Fyazooddeen or until further orders.

No. 143A.

The 17th October 1860.

Captain W. Smith, Cantonment Joint Magistrate of Allahabad, is appointed to be an Assessor under Act XXXII. of 1860, within the limits of the Allahabad Cantonments.

No. 146A.

The 18th October 1860.

Captain R. Unwin, Cantonment Joint Magistrate of Bareilly, is appointed to be an Assessor under Act XXXII. of 1860, within the limits of the Bareilly Cantonments.

No. 156A.

Abdoollah Khan, Tehseeldar of Kallianpore, is appointed to act as an Extra Deputy Collector under Act XXXII. of 1860, in the District of Futtehpore, and will perform the duties of Assessor in Pergunnahs Kora and Kullianpore of that District.

No. 157A.

Kasheenauth, Tehseeldar of Futtehpore, is appointed to act as an Extra Deputy Collector under Act XXXII. of 1860, in the District of Futtehpore, and will perform the duties of Assessor in Pergunnahs Futtehpore and Khaga of that District.

No. 158A.

Mahomed Hosein, Tehseeldar of Kora, is appointed to be an Assessor under Act XXXII. of 1860, in the Pergunnahs of Guazeepore and Ekdulla, of the District of Futtehpore.

No. 162A.

The 10th October 1860.

The Lieutenant-Governor is pleased to make the following appointments, under Act XXXII. of 1860, in the District of Jubbulpore:—

Hafiz-ool-Kubeer to act as an Extra Deputy Collector for the purposes of the Act.

Mohomed Ali, Inspector, Educational Department.	To be Assessors.	In the Town of Jubbulpore.
Syud Mohomed Tehseeldar.		In the Tehseeldaree of Jubbulpore.
Wujazaut Allee, Tehseeldar.		Do. of Lehora.
Fuzl Hossein, Tehseeldar.		Do. of Patun.
Ibn-ool Hussun, Tehseeldar.		Do. of Sleemabad.

No. 167A.

The 20th October 1860.

The following Officers of the Government are appointed to be Assessors, under Act XXXII. of 1860, in the District of Azimgurh, within the Circles specified opposite their names:—

Mr. Nibbett, Head Clerk of the Collector's Office ...	In the Tehseeldaree Circles of Nizamabad, Drogaon and Chergakote.
Mehndee-ooz Zuman, Tehseeldar of Ghosee ...	In the Tehseeldaree Circles of Sekunderpore, Mahomedabad and Ghosee.
Gholam Rusool Khan Tehseeldar of Mahool ...	In the Tehseeldaree Circles of Sugree, Koilsa and Mahool.

No. 168A.

The Tehseeldars of the District of Azimgurh are appointed to be Ex-officio Assessors for the Execution of Act XXXII. of 1860, in respect of assessments on profits arising from land.

No. 819.

One month's leave of absence, on Medical Certificate, under Section V. of the Uncovenanted Absentee Rules, is granted to Mr. G. Passanah, Deputy Collector of Jaloun, in extension of the leave granted him in Orders of the 25th May last.

General Department.

No. 1191A.

Camp Nynee Tal, the *October* 1860.

The following Extract from the Proceedings of the Right Hon'ble the Governor General in Council, in the Home Department, under date the 2nd October 1860, is published for general information:—

No. 2168.

Read an Endorsement from the Financial Department, No. 9417, dated 7th ultimo, transmitting for further orders the following papers on the subject of the date from which the Rank of Civil Servants in their several Classes serving in the Presidencies of Bengal, Madras, and Bombay, should properly be reckoned.

1. Letter No. 50, dated 10th February 1860, from the Acting Civil Auditor at Madras to the Secretary to the Government of India, in the Financial Department, referring the question of the date from which the Rank of Civil Servants in their respective Classes should properly be reckoned, and stating that in Madras each servant ranks from the date of landing.

2. Endorsement, Financial Departments No. 1347, dated 22nd February 1860, referring the above letter to the Civil Auditors of Fort William and Bombay for report.

3. Letter No. 950, dated 13th March 1860, from the Civil Auditor of Fort William, with one enclosure, stating that the practice in Bengal before 1817 was to compute rank from the date of arrival at the Presidency, but that since 1817 it has been usual to accord rank from the 30th April of the year the Civil Servants severally stood appointed in England.

4. Letter from the Civil Auditor of Bombay, No. 1856, dated 13th March 1860, stating that the practice in Bombay is to reckon rank from the date of arrival at Bombay of the first Civil Servant of a batch appointed in one season.

5. Financial Department to Secretary of State, No. 94 of 1860, dated the 30th April, referring the above question for decision, with the remark that one uniform plan should be introduced throughout India, and that in the opinion of this Government the Bombay practice should be made general, as being both simple and equitable.

Read also a Despatch from the Secretary of State, in the Public Department, No. 94, dated the 6th July 1860, signifying in reply to the Despatch from the Financial Department above mentioned his approval of the proposal that the practice in force at Bombay for regulating the position of the Civil Servants be extended to the Presidencies of Bengal and Madras.

RESOLUTION.—In accordance with the instruction contained in the foregoing Despatch of the Secretary of State, the Governor General in Council is pleased to order that the Rank of Civil Servants of each season shall in future be computed in the three Presidencies from the date of arrival in India of the first Civil Servants of that season.

ORDERED, that a copy of this Resolution be sent to each of the Governments noted in the margin, for information and for communication to the Civil Auditor's Office.

Bengal.
Madras.
Bombay.
N. W. P.
Punjab.

G. E. W. COURAN,
Secy. to Govt., N. W. P.

PUBLIC WORKS DEPARTMENT.

No. 1704A.

Camp Nynee Tal, the 9th October 1860.

Leave of Absence.—Privilege leave for one month and twenty-four days is granted to Lieutenant Thomason, Officiating Superintendent, Northern Division Ganges Canal, from the 1st August to 24th September last inclusive.

No. 1724A.

The 11th October 1860.

Notification.—The Society for the Propagation of the Gospel having consented, on certain conditions, to make over to the Fund subscribed for the erection of a Memorial Church at Cawnpore, the sum of money which has been contributed in England for that purpose, it is hereby notified, for public information, that the Memorial and Cantonment Church will be united in one Building, and will be erected on the site of Sir Hugh Wheeler's Entrenchment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Secretary to the Govt. N. W. P.,
in the Public Works Department.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Appointments.—The Hon'ble the Lieutenant-Governor is pleased to appoint Captain G. Sim, Consulting Engineer to Government, Punjab, in the Railway Department, to be a Special Assessor, under Section 31 of Act XXXII. of 1860, for assessing the Income Tax on the Salaries and Allowance of Servants of the Scinde Railway Company, employed on the Punjab Railway.

Revenue Department, No. 1577, dated 18th October 1860.

The following Gentlemen are appointed to be Assessors, under Act XXXII. of 1860:—

Revenue Department, No. 1582, dated 19th October 1860.

Mr. G. R. Elsmie, at Umritsur.
Mr. A. J. S. Donald, at Lahore.
Mr. J. C. Murphy, at Delhi.
Lieutenant J. B. Smyly, at Mooltan.
Lieutenant J. W. H. Johnstone, at Peshawur.
Mr. C. Bernard, at Simla.

Transfers.—Lieutenant G. W. Davies, Assistant Commissioner, returned from Sick leave, from the Jhung to the Loodiana District.

General Department, No. 2745, dated 19th October 1860.

Lieutenant J. Havelock, Assistant Commissioner, from the Jullunder to the Simla District.

General Department, No. 2746, dated 19th October 1860.

Postings.—Mr. W. Purdon, C. E., Executive Engineer, returned from Sick leave, is posted to the 7th Division Grand Trunk Road.

Public Works Department, No. 1977, dated 20th October 1860.

2. The Order No. 1886, dated 11th instant, published in the *Punjab Gazette* of the 13th idem, posting Lieutenant L. C. Gordon to the 7th Division Grand Trunk Road, is cancelled, and that Officer is posted to the Lower Sirhind Division of Public Works.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, THE 20TH OCTOBER 1860.

No. 415.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers of the Punjab Irregular Force are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay Masters of Pensioners in whose Circle the individuals reside will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned:—

Names of Claimants.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's Relatives on whose account claims are made. Names.	Rank.	Last Corps.	Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
Nowrungun	70	...	...	...	Dogra Rajpoot.	An old man, with a long white beard.	Village of Talakun, Zillah Kangra.	Father	Jhungee.	Sepoy.	4th Regt. Punjab Infantry.	29th April 1858.	31st Aug. 1859.	2-12-0	Life ...	Meerut.
Azeezod deen Khan	5	6	3	10	Puthan	Fair complexion; a mole on right side of neck; a scar or scratch on left side of head near the ear.	Village of Rampoor, Zillah Mooradabad.	Son ...	Ally Bahadoor Khan	Lance Duffadar.	4th Regt. Punjab Infantry.	30th May 1858.	30th May 1860.	2-12-0	Till he attains the age of 18 years.	Meerut.

No. 1. *Punjab Light Field Battery.*

No. 416.—*Leave of Absence.*—Captain J. R. Sladen, from 13th October to 15th November 1860, in extension of privilege leave, to remain at Murree, on urgent private affairs.

No. 417.—Laboratory-man Sergeant John Lake, late 3rd Troop, 2nd Brigade Horse Artillery, attached to the Kohat Magazine Depôt, is, at his own request, remanded to the Artillery, and is to be directed to proceed and do duty with the Artillery Division at Peshawur, pending the orders of His Excellency the Commander-in-Chief for his disposal.

No. 418.—The Dera Ghazee Khan Station Order, dated 4th October 1860, by Captain C. J. Godby, Commanding, granting leave of absence, from the 13th July to the 13th August 1860, to Shaick Kurreem Bux, Native Doctor, 4th Punjab Cavalry, to visit Dera Ishmael Khan, is confirmed.

No. 419.—The Regimental Order, dated 1st September 1860, by Captain C. B. Basden, Officiating Commandant, 5th Punjab Cavalry, directing Lieutenant G. C. Bird, doing duty, to act as Adjutant, until the arrival of Lieutenant G. B. Crispin, or until further orders, in room of Lieutenant W. C. B. Ryan, transferred to the 3rd Punjab Cavalry, is confirmed.

G. HUTCHINSON, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.*:—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the date specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st October 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.*:—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

No. 1186.

NOTICE is hereby given, that 4,00,000 Maund of Chilka Kurkutch Salt, deliverable from Ghât Meetakooah in the Pooree Agency, is available for sale.

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the above Salt, for which payment must be made, in the usual manner, into the General Treasury after acceptance of Tenders, at the rate of 330 Rupees per 100 Maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

The 17th October 1860.

Notice.

No. 1221.

WITH reference to Notice dated 12th instant, inviting Tenders for the purchase of Balasore Pungah Salt, deliverable from the Export Depôts of the Agency, it is hereby notified that the Salt will remain open for sale up till 2 P. M. of Friday, the 9th November 1860.

Payment for the Salt must be made on the day following the acceptance of Tender, failing which such acceptance must be considered as cancelled.

By Order of the Board of Revenue,

A. EDEN,
Officiating Junior Secretary.

FORT WILLIAM;
The 31st October 1860.

Notification.

ALLIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 11th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM ;
25th October 1860.

Notification.

OFFICERS in charge of Treasuries are requested to observe that, under instructions from the Government of India, Items of Receipt and Charge on account of the Income Tax are to be entered under a separate heading "Income Tax," instead of "Government of India," as before prescribed ; and that the Tax is to be calculated according to the Table published in the *Calcutta Gazette* of the 13th instant, page 2172, which is to supersede that contained in this Office Circular No. 1058, dated 21st September 1860.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Acctt., Govt. of Bengal,
The 18th October 1860.

Notification, No. 20.

MR. J. B. SHADWELL, Assistant Commissioner, received charge of the Cossiah and Jynteah Hills' Treasury on the 18th ultimo.

MR. R. C. RABEHOLM, Uncovenanted Assistant Commissioner, received charge of the Lohardugga Treasury on the 15th ultimo.

SYUD WARIS ALI, Uncovenanted Deputy Collector, received charge of the Chumparun Treasury on the 17th ultimo.

W. WATERFIELD,
Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Acct. to the Govt. of Bengal,
The 1st November 1860.

Notification.

CIVIL AUDIT OFFICE,

Fort William, the 3rd November 1860.

REFERRING to the Notification of this Office, dated 11th August last, and published in the *Government Gazette* of the 22nd idem, page 1828, which has excited doubts as to whether Quarterly or Monthly Contingent Bills are required in this Office, it is now notified that MONTHLY Contingent Bills are required as heretofore.

HUGH SANDEMAN,
Offg. Civil Auditor.

Ecclesiastical.

THE REVEREND GEORGE THOMAS PALMER, of Saint Peter's College, Cambridge, M. A., Assistant Chaplain, and THE REVEREND WILLIAM JOHN PARKER, Chaplain to the Lawrence Asylum, Sanawur, have been appointed by the Lord Bishop Surrogates in this Archdeaconry for granting Episcopal Licences of Marriage.

W. H. ABBOTT, *Jr.*,
Offg. Registrar and Secretary.

CALCUTTA,
The 2nd November 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,
Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
10, *Chowringhee Road,*
Calcutta, 31st October 1860.

Notification.

BILLS at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal:—

Districts.	*Amounts available on this date.*	
Akyab,	5,00,000	at one per Cent. prem.
Backergunge,	2,00,000	
Burdwan,	1,00,000	
Bullooah	2,00,000	
Cuttack C. D.	50,000	
Dinagepore	3,00,000	
Gowalparah	20,000	
Hooghly	20,000	
Jorehaut,	1,00,000	
Kamroop,	20,000	
Luckimpore	60,000	
Maldah,	60,000	
Nuddea,	1,80,000	
Pooree,	50,000	
Purneah,	1,00,000	
Pubnah	50,000	
Rajshahye,	80,000	at ¼ per Cent. prem.
Tipperah	2,00,000	

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

BENGAL ACCTT.'s OFFICE,
Remittance Department,
The 2nd Nov. 1860.

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

Garrison Order.

BY Order of His Excellency the Commander-in-Chief, on and after the 1st proximo, the Water and Plassey Gates will be closed from Evening Gunfire till daylight.

The remaining Gates will be open for entrance and exit during the night.

By Order,

FITZROY FREMANTLE, *Lt. & Capt.,*
Brigade Major.

FORT WILLIAM,
The 27th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 24th to 28th October 1860.

NAMES OF PLACES, &c.	Least Depth of Water.		Remarks.		
	Ft.	In.			
Above its Entrance in Ganges ...	15	0	All Boats suited for the dry season's Navigation of the Nuddea Rivers had better take the Bhaugiruttty route.		
On the Entrance Bar...	3	6			
From thence to Jungypore, 13¼ Miles ...	4	0			
From Jungypore to Berhampore, 46 Miles...	5	3	Least depth in Jellinghee River	ft.	in.
				2	9
			Least depth in Lower Matabangah ...	2	8
From Berhampore to Cutwa, 50 Miles ...	4	0	Least depth in Upper Matabangah ...	7	6
And from Cutwa to Nuddea, 46 Miles ...	8	0			

Height of water on Gauge at Berhampore on the 26th October 1860, plus 7 feet 1 inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

CAMP MATABANGAH ENTRANCE,
The 30th October 1860.

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 P. M. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain*,
Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, *i. e.* Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
GRAIN AND PROVISION. *Victualling.*							
Rice (Moonghy) ...	4711002	294438	Singapore ..	2632256	10000 0	22000 0 0	
			Penang ..	1794880			
			Malacca ...	19266			
			Labuan ..	87600			
Rice (Arracan) ...	827744	51734	Singapore ..	270720	1000 0	2200 0 0	
			Penang ...	115776			
			Malacca ...	441248			
Rice (Java) ...	132928	7683	Singapore ...	89280	500 0	1100 0 0	
			Malacca ...	43648			
Rice (Raw) ..	16000	1000	Singapore ...	8000	50 0	110 0 0	
			Penang ...	8000			
Dholl, Jowar ...	186156	11635	Singapore ...	87120	400 0	880 0 0	
			Penang ...	70032			
			Malacca ..	18300			
			Labuan ...	10704			
Pease (Java) ...	412632	25790	Singapore ...	225384	2000 0	4400 0 0	
			Malacca ..	64608			
			Penang ..	122640			

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Chenna ...	18500	.....	Singapore ..	10000			
			Penang ..	5000			
			Malacca ..	2500			
			Labuan ..	1000			
Ghee ..	155344	....	Singapore ...	89008	5000 0	11000 0 0	
			Penang ...	47008			
			Malacca ...	12192			
			Labuan ...	7136			
Split Pease ..	Altogether depends on departure of European Troops. Quantity small for past year.						
Salt ...	154944	....	Singapore ..	76400	Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.		
			Penang ..	54976			
			Malacca ..	20000			
			Labuan ..	3568			
Turmerick ...	8304						
Tobacco ...	73688	....	Singapore ..	4000			
			Penang ...	3136			
			Malacca ..	832			
			Labuan ..	836			
Chillies ...	6192	....	Singapore ..	3500			
			Penang ..	1028			
			Malacca ..	336			
			Labuan ..	1328			
Pepper ..	2336	....	Singapore ..	1200			
			Penang ..	448			
			Malacca ..	144			
			Labuan ..	544			
Corriander Seeds ..	1728	.....	Singapore ..	1200			
			Penang ..	224			
			Malacca ..	80			
			Labuan ...	224			
Cummin Seeds ..	1728	.....	Singapore ...	1200			
			Penang ..	224			
			Malacca ...	80			
			Labuan ..	224			
Hog's Lard ..	5344	....	Singapore ...	4000			
			Penang ...	1344			
			Malacca ...	..			
			Labuan ..	..			
Salt Fish ..	42080	.....	Singapore ..	34000			
			Penang ..	2624			
			Malacca ..	5456			
			Labuan ..	..			
Oil, Cocoanut ...	97438	.....	Singapore ...	72500			
			Penang ...	15312			
			Malacca ...	9584			
			Labuan ..	42			
Onions ..	1896	....	Singapore ...	1000			
			Malacca ..	..			
			Penang ..	896			
			Labuan ...	..			
Tamarind ..	8136	....	Singapore ...	1000			
			Labuan ...	7136			
Bran ..	Depends altogether on requisitions from Ships; about 1,00,000 issued in 1860, none in 1859.						
Flour ..	Depends altogether on arrival and departure of Troops.						

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
Garlic ..	324	Or as much as may be required, quantity uncertain.				
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.				
Coffee ...	1200	Ditto	Ditto	Ditto.		
Sugar ...	5000	Ditto	Ditto	Ditto.		
Bread ...	54000	Ditto.	Singapore .. 30000 Penang .. 21000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.					
Beef (1st sort Grass-fed)	40000	.....	Singapore .. 25000 Penang .. 15000	Or as much as may be required, dependent upon the arrival of Troops.		
Mutton (1st sort Grass-fed) ..	Or as much as may be required					
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ...	70000	Or as much as may be required for Singapore and Penang.				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.					
Beetle-nut ..	Ditto	Ditto	Ditto.			
Salt Beef in Barrel ..	3500	Quantity depends on arrival and departure of Troops.				
Salt Pork in Barrels ..	3500					
Water for Ships ...	70000 Tons	But altogether dependent upon arrival and departure of Ships.		Grain and Provisions and Victualling Supplies, excepting Rice, Dhall, Ghee, and Java Pease, Dollars 5000.	Rupees 11,000.	
Avil ...	Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China.					
Cuddala ...	Depends altogether upon arrival and departure of Native Troops.					
Paun Leaves ..	Ditto	Ditto	Ditto.	Ship Supplies.		
Hay .	Depends upon arrival of Horses from Bombay, Madras or Calcutta.					
Straw ...	Ditto	Ditto	Ditto.	1000	22000	
Furniture for Hospitals, Offices and Barracks ...	Small supply, unless at the arrival of Troops, &c, when requisition will be large.					
Hospital Clothing, such as Quilts, Cotton ...	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ...	200					
Pillows, Cotton ..	50					
Pillow Cases ...	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.					
Caps, Gingham or Grey Shirting; Caps lined with Flannel ...	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ...	200					
Trowsers lined with Flannel ...	200					
White Shirts, plain ...	200					
Banians, Flannel ...	50					

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Drawers, Flannel ...	50	As required for Hospital, or in lieu of unserviceable.	At the different Hospitals ..	Hospital Clothing ... $ 500	Rupees 1,100	
Gowns, Grey Shirting, lined with Flannel ..	20					
Socks, Flannel ..	100					
Socks, Worsted ..	48					
Towels, round ..	30					
Towels, small ...	20					
Blankets ...	40					
Musqueto Curtains ..	12					
Slippers ...	50					
Settringees ...	50					
Tin Sauce Pans, sizes 1st 2nd and 3rd ...	36			Utensils ... 100		
Tin Pots, Quarts ...	50					
Tin Pots, Pints ...	50					
Tin Dram Cups ...	12					
Bed Pans, Pewter ..	12					
Urinals, Pewter ..	12					
Spitting Pots ...	50					
Globe Lamps, complete .	12					
Chickens ..	3000	Daily delivery.		For Hospital Supplies $ 500		
Fowls ..	1000					
Rice Flour ..	Supply small, but will greatly increase on the arrival of European Regiments and Sick from China.					
Leeches ..						
Plantain Leaves ..						
Wax Candles ..						
Pots of sizes ..						
Charcoal ...						
Lime ..						
Brooms ..						
Baskets ..						
Butter ...						
Barley ...						
Carts ..	800	*Monthly.* 50				
Coolies ...	Supply small.					
Horse Boxes for boardship ..	Altogether dependent on requisitions from Ships.			$ 100	Rupees 220.	
Privy Boxes for boardship ..						
Caboose Boxes for boardship .						
Kegs of sizes ..						
Bucket ...						

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

Commissariat Office;
Singapore,
The 12th September 1860.

NOTICE.

THE under-mentioned Packages are lying on the Custom House Wharf, which, if not claimed and cleared on or before the 16th November 1860, will, under Section XIII. of Act XVI. of 1837, be sold for realization of Duty, Wharfage, and other charges that may be due thereon, without further notice:—

Date of Landing.	Mark or Address of Packages.				Ships.
1860, May 6th ...	20 Casks	Merchandize	B	...	Maria Somes.
Ditto 12th ..	1 Cask	ditto	I C F	...	Geologist.
Ditto „ ...	15 Cases	ditto	W in diamond K	...	City of Pekin.
Ditto 19th ..	90 ditto	ditto	Mess H L I, H B	...	Reunion.
Ditto 26th ...	40 ditto	ditto	C in diamond M	...	Patriot Queen.
June 4th ..	1 ditto	ditto	No Mark	...	City of Pekin.
Ditto 6th ...	4 Qr. Casks	ditto	60 in diamond	...	City of Glasgow.
Ditto „ ...	11 Cases	ditto		...	Ditto.
Ditto 7th ..	4 ditto	ditto	No Mark	...	Tudor.
Ditto 8th ...	1 ditto	ditto	Huber and Co.	...	Valle de Luz.
Unknown ...	1 ditto	ditto	T. J. Biddle Esq., H. M. 8th Regt.		Ship's name unknown.
Ditto ...	2 ditto	ditto	F and C	...	Ditto.
Ditto ...	2 Kegs	ditto	No Mark	...	Ditto.
Ditto ..	2 Cases	ditto	M in diamond	...	Ditto.
Ditto ..	1 Package		13 in diamond W T F	...	Ditto.

F. J. COCKBURN,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 2nd November 1860.

NOTICE.

The under-mentioned Packages are lying on the Custom House Wharf, which, if not claimed and cleared on or before the 30th November 1860, will, under Section XIII. of Act XVI. of 1837, be sold for realization of Duty, Wharfage, and other charges that may be due thereon, without further notice:—

Date of Landing.	Mark or Address of Packages.		Ships.
1859, November 30th...	1 Package Baggage, Mr. C. Westendorp	...	Str. Nemesis.
Ditto „ ...	1 Bag ditto, No mark	...	Ditto.
December 14th ...	1 Package ditto, S. Fergusson, Band 19th Regiment.		Str. Simla.
1860, January 20th ...	1 Ditto ditto, Hocksletter	...	„ Colombo.
February 6th ...	36 Cases Merchandize, H G S P	...	Mary Ann Wilson.
Ditto „ ..	4 Cases ditto, H G S	...	Ditto.
March 8th ...	5 Chairs, No mark	..	Str. Bentinck.
April 10th ...	1 Package Baggage, Lieutenant J. Brown	...	„ Nubia.
Ditto 28th ...	1 Ditto Ditto, P C	..	„ Nemesis.
Ditto „ ...	4 Chairs, No mark	...	Ditto.
Ditto „ ...	2 Cases Merchandize, P B C, O and C	..	Terrell.
June 7th ...	2 Ditto ditto, W. B. Bennet	...	Gertrude.
July 11th ..	20 Ditto ditto, double triangle	...	Gustone & Louis.
Ditto 14th ...	1 Bundle Baggage, Captain D. Pregram	...	Str. Nemesis.
August 7th ...	1 Hhd. Merchandize, No mark	.	Cherokie.
Ditto 14th ..	2 Chairs	..	Str. Columbian.
Ditto 21th ..	1 Cask Ditto, M and C	...	Bucephalus.
Ditto „ ...	1 Hhd. ditto, No mark	...	Ditto.
Unknown ...	4 Casks, the Officer 2nd Battalion H. M.'s 60th Rifles		Ship's name unknown.
Ditto ...	1 Cask ditto, L M S and C	...	Ditto.

F. J. COCKBURN,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 2nd November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ...	16 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouzâ Mudhoosoodunpore, Pergunnah Noonkbund ...	10 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estate to be sold to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd*.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2¼	24 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub-Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2128	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12¼	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		THANNAH BHATTEEAREE, MOUZAH SHETULPORE, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ..	451 11 5 2	758 7 6	948 1 4	

T. D. WARD,
Offg. Collector.

CHITTAGONG COLLECTORATE,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 10th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th*.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	195 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ..	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ..	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajanpoor, Pergunnah Kukkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr ..	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ..	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Morand Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ..	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolimabad, Pergunnah Ooturkhund .	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Spolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ..	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautan, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ..	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ..	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3251	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Over and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

সরিফ আফিস ১৩ অকটোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিসেম্বর সন ১৮৬০ সলবারালমজ দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান অতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

Telegraph Department.

Notice.

The following List of Telegraph Offices now open for the receipt of Messages is published for general information :—

Bengal.

Calcutta	..	Stations on Hooghly River.
Atcheepore	...	
Hooghly Point	...	
Diamond Harbour	..	
Mud Point	..	
Saugor Island	..	
Kookroohattee	..	
Kedgeree	..	
Midnapore	..	
Barrackpore	..	Line to N. W. Provinces.
Burdwan	...	
Raneegunge	..	
Burhee	...	
Sherghotty	..	
Sasseram	..	
Benares	..	
Rajmahal	...	Ganges River Line.
Monghyr	..	
Bhaugulpore	..	
Patna or Dinapore	...	

Dacca.

Jessore	..
Dacca	...

N. W. P. and Punjaub.

Allahabad	..	
Cawnpore	...	Branch to Calpee.
		„ „ Lucknow.
		„ „ Fyzabad.
		„ „ Gonda.
Futtyghur	..	„ „ Shahjehanpore.
Agra	...	
Allyghur	...	
Delhi	...	Branch to Meerut.
		„ „ Moradabad.
		„ „ Bareilly.
Umballa	...	Branch to Kussowlie.
		„ „ Simla.
Loodiana	..	
Phillour	..	
Jullunder	..	
Umritsur	..	
Lahore	...	
Rawul Pindee	..	Branch to Murree.
Attock	..	
Peshawur	...	
Mooltan	..	

Bombay.

Bombay	..	
Parell	...	Note. For use of the Governor. Open when he resides at each place.
Malabar Point	...	
Matheran	..	
Dapooree	..	
Tanna	...	
Nassick	...	Line to Agra.
Malligaum	..	
Dhoolia	..	
Bulsar	...	Line to Guzerat and Sunda.
Surat	...	
Baroda	..	
Baroach	...	
Kaira	...	
Ahmedabad	..	
Deesa	..	
Poonah	...	Branch to Seroor.
		„ „ Ahmednuggur.
Sattara	..	„ „ Mahabaleshwur.
Kolapore	..	
Belgaum	...	„ „ Sawunt Warree.
		„ „ Kugorla.
		„ „ Goa.
Dharwar	..	
Gudduck	...	

Line to Madras.

Indore.

Seerpore	...	Line from Bombay to Agra.
Ackberpore	...	
Indore	..	
Beowra	...	
Sepree	..	
Gwalior	..	

Madras.

Madras	...	
Guindy*	..	* Open only during residence of the Governor.
Mount	..	Line to Ceylon.
Pondicherry	...	
Negapatam	...	
Pootoocottah	..	
Paumben	..	
Poonamallee	...	Line to Bombay.
Vellore	..	
Bangalore	..	
Seerah	..	
Bellary	..	
Mysore	..	
Ootacamund	..	Line to Neilgherries and Malabar Coast.
Mercara	..	
Cannanore	..	
Calicut	..	
Cochin	..	

Central India.

Kurnool	...	
Hyderabad	..	
Secundrabad	..	
Warrungul	..	Stations of Observation in case of interruptions.
Chanda	...	
Chinnoor	..	
Nagpore	..	
Kamptee	..	
Seone	..	
Jubbulpore	...	
Rewa	...	
Mirzapore	..	

East Coast.

Jelasore	...
Balasore	...
Cuttack	..
Berhampore	..
Chicacole	...
Chutterpore or Ganjam.	
Vizagapatam	..
Dowleisharum or Rajamundry.	
Masulipatam	...
Bezwarrah	..
Coconada	..
Ongole	..
Nellore	..

Scinde.

Kurrachee	...	Harbour Stations for Kurrachee and Giaree, mouth of the Indus.
Keamaree	..	
Giaree	..	
Kotree	..	
Hyderabad	..	
Buddeena	...	
Nuggur Parkur	..	

Taroosha	...	127 Miles N. of Hyderabad. 7 Miles N. W. of Nowsher.
Sukkur	..	
Shikarpore	..	
Jacobabad	..	
Kusmore	...	12 Miles S. of Sheawalla Frontier between Scinde and Punjaub.
Rajanpore	..	4 Miles N. E. of Asnee. 12 Miles N. E. of Mittencote on the Indus.
Deera Gazee Khan	...	

PEGU.

Rangoon	...	NOTE. The Lines in Pegu are not yet connected with those in India, but the works are in progress and will be completed early next year.
Henzada	...	
Menghye	...	
Shoaghyeen	...	
Prome	...	
Tonghoo	...	
Thyet-myo	..	
Pegu	...	

CEYLON.

Point de Galle	..	
Colombo	...	
Kandy	..	
Mehintelle	..	
Manaar	..	

W. B. O'SHAUGHNESSY,
Superintendent, Electric Telegraphs in India and Ceylon.

BANGALORE,
The 10th August 1859.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Partnership between the undersigned Frederick Alexander Malcolm Nicol, and Richard Palmer Sage, Land Owners and Proprietors of Collieries at Chowkeedangah near Ranéegunge, Zillah Beerbhoom and elsewhere, under the firm of Nicol and Sage, was this day dissolved by mutual consent, and in future the business will be carried on by the said Richard Palmer Sage on his separate account, and who will pay and receive all debts owing from and to the said Partnership in the regular course of Trade.

Witness our hands this seventeenth day of October 1860.

F. A. M. NICOL.
R. P. SAGE.

Witness to the signing hereof by the said Frederick Alexander Malcolm Nicol.

THOMAS HY. SCARBOROUGH,
Solicitor, 5, *Bloomsbury Square, London.*

আমি, হরিশ্চন্দ্র ঘোষ সাং বাসীন্দা জিলা বর্দ্ধমান।

আমি, শ্রীযুত আর, পী, সেইজ সাহেবের দস্তখতের সাক্ষি হইলাম ইতি।

Statement of the Affairs of the Bank of Bengal for the Week ending 31st Oct. 1860.

LIABILITIES.

Proprietors' Capital	...	1,07,00,000	0 0
Reserve Fund ...	...	2,05,001	1 9
Current Accounts	...	1,36,40,918	2 5
Cash Credits Undrawn	...	2,03,214	6 5
Other Claims ...	...	2,40,563	1 10
Bank Notes ...	...	1,84,14,610	0 0
Post Bills ...	...	2,95,157	1 4
Profit and Loss (*Rebate Account*)	...	17,030	12 0
	Co.'s Rs.	4,35,46,524	9 9

ASSETS.

Government Securities	...	11,39,077	0 0
Bills from Government	...	24,050	14 9
Cash	...	2,74,63,726	15 5
Loans on Deposit of Securities	...	87,12,900	0 0
Discount Loans on ditto	...	43,79,250	0 0
Accounts of Credit on ditto	...	2,30,900	0 0
Government Bills discounted	...	2,75,783	2 7
Mint Certificates ditto	...	1,19,806	2 11
Mercantile Bills ditto	...	10,16,820	14 6
Dead Stock ...	...	1,81,157	4 7
Stamp Duties ...	...	2,433	7 0
Interest accrued	...	618	12 0
	Co.'s Rs.	4,35,46,524	9 9

Published by order of the Directors.
GEO. DICKSON,
Secretary and Treasurer.

D. WOODS,
Offg. Accountant.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

LOST OR DESTROYED, during the Mutiny, at Shahjehanpore, on or after the 31st day of May 1857, a 4 per Cent. Government Promissory Note, No. 45712 of 1854-55, dated 30th June 1854, for Company's Rupees 500, and standing in the name of the Collector of Shahjehanpore.

Lost,

A BANK of Bengal Note, No. 28650, for Rupees 25.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
" ¾ " " ¾ of an ounce ...	0 13 4	1 12 0
" ¾ " " 1 ounce .	1 0 0	1 13 4
" 1 oz. but " 1½ ounce ..	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
" more than ½ and less than ¾ an ounce	0 8 0	0 14 8
" " ¾ " " ¾ of an ounce	0 13 4	1 12 0
" " ¾ " " 1 ounce	1 0 0	1 13 4
" " 1 oz. " 1½ ounce ..	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs. As. P.
If weighing less than 2 oz.	... 0 2 4
" more than 2 ounces but less than 4 oz.	... 0 2 0
" " 4 " " " 6 oz	... 0 3 4
" " 6 " " " 8 oz.	... 0 4 0
" " 8 " " " 10 oz.	. 0 5 4

C. K DOVE.
Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1868.

The 30th October 1860.—The Overland Mail, per Steamer *Nubia*, will be closed on Thursday, the 8th proximo.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.	*Vid* Southampton.
Postage.	Under ½ ounce	Rs. 0 6 0	Rs. 0 4 0
	" ½ "	" 0 8 0	
	" ¾ "	" 0 11 0	" 0 8 0
	" 1 "	" 1 0 0	
	" 2 "	" 2 0 0	" 1 0 0

No. 1852.

The 27th October 1860.—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Saturday, the 3rd November, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every ¼ of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1870.

The 31st October 1860.—Notice is hereby given that, in consequence of the departure of the Steamer *Governor Higginson* having been postponed, the Mails for Akyab, Rangoon, and Moulmain will be closed at this Office on Friday, the 2nd proximo, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office :—

Names of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Nubia* ..	P. & O. S. N. Co. ..	9th November 1860	Suez ...	Madras, Ceylon & Aden	
Ship *Sarah Newman.*	Kettlewell, Drabble and Co...	15th „ „	London ...	Cape of Good Hope.	

The 2nd November 1860

All Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

Parties holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.

To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

All communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

All complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master-General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah, and China Mails, in the 1st six months of 1860.

	July.	August.	September.	October.	November.	December.	Remarks.
Overland *viâ* Calcutta	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd .	8th & 22nd	
Overland *viâ* Bombay ..	12th & 27th	12th & 31st	15th ..	1st & 18th	2nd & 17th ...	3rd & 18th	
Burmah ..	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th ..	1st & 16th	
China ..	.....	.....	.....	.....	... ...	.....	As opportunity serves.
Australia .	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd ...	8th & 22nd	

The 24th January 1860.

Latest safe Date of Overland Mails from Calcutta to Bombay, during the Current year.

From Calcutta.	From Bombay.	From Calcutta.	From Bombay.
Date.	*Date.*	*Date.*	*Date.*
No. 1.	No. 2.	No. 1.	No. 2.
		2nd November 1860.	11th November 1860.
		17th „ „	26th „ „
		3rd December „	12th December „
		18th „ „	27th „ „

The following is a revised Memo. of dates of despatch of the China Mails from Bombay, during the year 1860:—

From Bombay to Galle and China.

16th February.	31st July.
1st March.	16th August.
16th „	31st „
1st April.	16th September.
16th „	1st October.
1st May.	16th „
16th „	31st „
31st „	16th November.
16th June.	1st December.
1st July.	16th „
16th „	31st „

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *per Contract Steamers.*

COUNTRIES AND PLACES.	LETTERS.						BOOKS.								NEWSPAPERS OR PRICES CURRENT.			
	Not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1 ounce & not exceeding 2 oz.	Every ounce after first oz.	Each Packet not exceeding 4 ounces in weight.	Each Packet exceg. 4 oz. & not exceeding ½ lb.	Each Packet exceeding ½ lb. & not exceeding 1 lb.	Each Packet exceg. 1 lb. and not exceeding 1½ lb.	Each Packet exceeding 1 lb. & not exceeding 2lbs.	Each Packet exceeding 2 lbs. and not exceg. 2½ lbs.	Each Packet exceeding 2½ lbs. & not exceeding 3 lbs.	Not exceeding 4 oz.	Exceeding 4 oz.andnot exceeding 8 oz.	Exceeding 8 oz. and not exceeding 12 oz.	Exceeding 12 oz. and not exceeding 16 oz.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
United Kingdom *viâ* Marseilles...	0 6 0	0 8 0	0 14 0	1 0 0	0* 0 0	0 0 0	0 4 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0	0 2 0	0 4 0	0 6 0	0 8 0
Ditto *viâ* Southampton	0 4 0	0 4 0	0 8 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 0 0
Malta...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Gibraltar	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Ionian Islands (consigned in the Austrian Packet *viâ* Alexandria) ...	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 o o	0 1 4	0 2 0	0 3 0	0 4 0
Australian Colonies...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Mauritius	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Any British Colony, the route to which does not lie through Great Britain (excepting Ceylon and Hong-Kong) China (except Hong-Kong)																	
Macao																	
Canton	...	0 4 0	...	0 8 0	1 0 0	0 8 0	...	...	...	...	...	...	...	0 0 8	...	...	...
Manilla...																	
Batavia, Java																	
Bourbon or any Foreign Ports, the route to which does not pass through Egypt																	
Greece *viâ* Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	..	...	...	..	...	...	..	0 1 4	0 2 0	0 3 0	0 4 0
Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	..	..	..	..	..	0 1 4	0 2 0	0 3 0	0 4 0
Cairo	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	...	...	...	...	...	0 0 8	...	...	...
Suez	...	0 8 0	...	1 0 0	2 0 0	1 0 0	..	..	...	..	..	...	...	0 0 8	..	...	...
Great Britain *viâ* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Foreign Europe *viâ* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0

Austria	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Trieste	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Havanna *viâ* Southampton	..	...	...	..	...	..	..	..	..	..	..	..	...	0 2 0	0 3 0	0 4 0	0 5 0
California *viâ* Southampton	..	0 13 0	...	1 10 0	3 4 0	1 10 0	...	.	...	...	...	.	...	0 3 0	0 5 0	0 7 0	0 9 4
Ditto *viâ* Marseilles	0 15 0	1 1 0	2 0 0	2 2 0	4 4 0	0 0	...	...	...	..	...	...	.	0 0 0	0 0 0	0 0 0	0 0 0
Places in Turkey or Syria	..	0 11 6	..	1 7 0	2 14 0	1 7 0	...	...	...	..	...	...	...	2 oz. 0 1 4	4 oz. 0 2 6	8 oz. 0 4 0	16 oz. 0 7 0
Beyrout	.	0 11 6	..	1 7 0	2 14 0	1 7 0	...	..	...	..	..	...	..	0 1 4	0 2 0	0 4 0	0 7 0
Bagdad	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 4 0	0 7 0
Constantinople	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	...	..	...	...	...	..	...	0 1 4	0 2 0	0 4 0	0 7 0
Jerusalem	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 4 0	0 7 0
Madras	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 oz. 0 0 8	0 0 0	0 0 0	0 0
Ceylon	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0
Bombay	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 8	0 0 0	0 0 0	0 0
Aden	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0
Penang	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0
Singapore	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0
Malacca	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 8	0 0 0	0 0 0	0 0
Hong-Kong	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	• 0 0	0 0 0	0 0
United States *viâ* Southampton	0 0 0	0 9 6	0 0 0	1 3 0	2 6 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Ditto *viâ* Marseilles	0 11 6	0 13 6	1 9 0	1 11 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 6 0	0 8 0

• And so on adding 8 annas for every additional ounce or fraction of an ounce, in addition to 2 annas (French Postage) for every additional quarter of an ounce or part of a quarter.

N. B.—Inland Postage is charged, in addition to the above rates, on all Letters and Papers to places in Egypt and to Countries in Foreign Europe *viâ* Trieste, excepting Presidency Towns.

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *per Contract Steamers.*

COUNTRIES AND PLACES.	Letters.									Newspapers and Printed Papers.				
	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1¼ oz.	Above 1¼ oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 1¾ oz.	Above 1¾ oz. and not exceeding 2 oz.	Every ounce after first oz.	Weighing less than 2 ounces.	More than 2 ounces and less than 4 ounces.	More than 4 ounces and less than 6 ounces.	More than 6 ounces and less than 8 ounces.	
	Rs. As. P.	Rs. As. P.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.					
Madras														
Ceylon...														
Bombay...														
Aden	0 4 0	0 4 0	0 8	0 8	1 0	1 0	1 0	1 0	0 8					
Penang														
Singapore														
Malacca														
Hong-Kong														
Spain *viâ* Gibraltar...	0 4 0	0 4 0	0 8	0 8	1 0	1 0	1 0	1 0	0 8					
Canada *viâ* Marseilles	0 11 0	0 13 0	1 8	1 10	2 14	3 0	3 2	3 4	0					
Ditto *viâ* Southampton	0 9 0	0 9 0	1 2	1 2	2 4	2 4	2 4	2 4	1 2					
West Indies (British) *viâ* Marseilles	0 9 6	0 11 6	1 5	1 7	2 8	2 10	2 12	2 14	0 0					
Ditto (British) *viâ* Southampton. ...	0 7 6	0 7 6	0 15	0 15	1 14	1 14	1 14	1 14	0 15					
Sardinia *viâ* Malta	0 6 0	0 9 0	0 15	1 2	0 0	0 0	0 0	0 0	0 0	Newspapers, &c., cannot be pre-paid.				
States of Italy (except Tuscany) *viâ* Malta..	0 14 0	1 0 0	1 14	2 0	0 0	0 0	0 0	0 0	0 0	0 1 6	0 2 0	0 3 6	0 4 0	

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.						NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS.		PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.					
	Not exceeding ¼ Tolah.	Exceeding ¼ Tolah and not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolah.	Exceeding 1½ Tolah and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every Fraction thereof.	Not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.	Not exceeding 100 Tolahs.	Exceeding 100 Tolahs and not exceeding 200 Tolahs.	Exceeding 200 Tolahs and not exceeding 300 Tolahs.	Exceeding 300 Tolahs and not exceeding 400 Tolahs.	Exceeding 400 Tolahs and not exceeding 500 Tolahs.	Exceeding 500 Tolahs and not exceeding 600 Tolahs.
	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P	Rs. As. P.
Arracan														
Madras														
Moulmein														
Pegu Provinces														
Penang	0 6	1 0	2 0	3 0	4 0	2 0	0 1 0	0 2 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0
Singapore														
Malacca														
Rangoon														
Aden														

N. B.—One Anna Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.		Letters.						Newspapers and Prices Current.	
		Not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding ¾ Tolah.	Exceeding ¾ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1¼ Tolahs.	Exceeding 1¼ Tolahs and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every fraction thereof.	Not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hong-Kong	Indian Rates of Postage.								
Macao									
Canton									
Manilla									
Batavia									
Labuan									
Australian Colonies		0 0 6	0 1 0	0 2 0	0 3 0	0 4 0	0 2 0	0 1 0	0 2 0
Mauritius									
Bourbon									
Cape of Good Hope									
St. Helena									
France									
United States									
West Indies									
London (Great Britain)		½ oz. 0 4 0	1 oz. 0 8 0	2 oz. 1 0 0	3 oz. 1 8 0	4 oz. 2 0 0	For every oz. after 1 oz. 0 8 0	4 oz. 0 0 9	

No. 1027.

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

The Inland Postage on letters, &c., posted for despatch by the After-Packet must be prepaid, such letters, &c., as do not bear the Inland Postage, or are insufficiently stamped with the After-Packet Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, Pre-payment is compulsory.*

Note.—The French transit rate of two annas per quarter ounce must be collected, *in addition*, upon all Letters sent to the United Kingdom, *vid* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *vid Southampton.* R. A. P.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *vid Southampton.* R. A. P.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *vid Southampton.* R. A. P.
*Africa, West Coast of...	0 7 6	Hanover	0 9 6	Russia	0 12 0
*Ascension	0 7 6	*Hayti...	0 7 6	St. Helena	0 7 6
Austria	0 9 6	Hesse...	0 9 6	*Sandwich Islands	0 13 0
Belgium	0 6 0	Holland	0 6 0	Saxe Altenburg	0 9 6
Belize, Honduras ...	0 7 6	Homburg, Hesse ...	0 9 6	Saxe Coburg Gotha	0 9 6
Bermuda	0 7 6	Larnaca	0 13 0	Saxe Meiningen	0 9 6
*Bolivia	1 3 6	Lauenburg	0 11 0	Saxe Weimar	0 9 6
*Brazil	0 11 6	Lippe Detmold... ...	0 9 6	Saxony..	0 9 6
Bremen	0 9 6	Lubeck	0 9 6	Schaumburg Lippe	0 9 6
Brunswick	0 9 6	*Martinique	0 7 6	Schwartzburg Rudoldstadt..	0 9 6
*Buenos Ayres	0 7 6	Mecklenburg	0 9 6	Schwartzburg Sonderhausen.	0 9 6
*California	0 13 0	*Mexico	1 5 0	Seres	0 9 6
Cape of Good Hope ...	0 7 6	*Monte Video	0 7 6	*Surinam	0 7 6
Canada...	0 9 0	Nassau (Germany) ...	0 9 6	Sweden	0 13 6
*Canary Islands	0 7 6	*Natal	0 7 6	Tchesme	0 13 0
*Chili	1 3 6	*New Granada	0 11 6	Tenedos	0 13 0
*Costa Rica...	1 5 0	*Norway	0 15 0	*Turkey (Europe) except the	
*Cuba	0 15 6	New Brunswick ...	0 7 6	places specified...	0 9 6
*Curacoa	0 7 6	Newfoundland	0 7 6	*United States	0 9 6
Denmark	0 11 0	Nova Scotia	0 7 6	*Venezuela	0 11 6
*Ecuador	1 3 6	Oldenburg...	0 9 6	West Indies (British)	0 7 6
*Falkland Islands ...	0 7 6	*Oregon	0 13 0	West Indies (Danish)	0 7 6
Frankfort	0 9 6	*Peru...	1 3 6		
Gold Coast	0 7 6	Poland	0 12 0		
*Grey Town...	0 7 6	*Porto Rico	0 14 0		
*Guadaloupe	0 7 6	Prince Edward Island	0 7 6		
*Guatemala	0 7 6	Prussia	0 9 6		
Hamburgh	0 9 6	Reuss	0 9 6		

Office of the Director-General of the Post Office in India,
January 1st, 1859.

The following Conditions are to be observed in sending Book-Packets by Post:—

1*st*.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2*nd*.—Every Packet must be sent either without a cover, or in a cover open at the ends or side so, as to admit of the enclosures being removed for examination.

3*rd*.—The Packet may contain any number of separate books or other publications, prints or maps, and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications, prints, maps, &c., may be either printed, written or plain, or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book, publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter or usually appertains thereto.

4*th*.—The Packet must not contain any letter, closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter, written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5*th*.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6*th*.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7*th*.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb, the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8*th*.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9*th*.—No Book-Packet weighing more than three lbs can be sent to or from the East Indies or to New South Wales.

10*th*.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11*th*.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

Special Notice is directed to the subjoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2*nd*.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3*rd*.—Under Section XXIII. of Act XVII. of 1854, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4*th*.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the Mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to except in the case of letters received for delivery.

Letters and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage which must be pre-paid by Stamps:—

	Rs.	As.	Pie.
Letters not exceeding ½ oz. in weight	0	4	0
Ditto exceeding ½ oz. but not exceeding 1 oz.	0	8	0

And so on adding 8 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 4 oz. in weight, 1*d*. or 8 pie must be pre-paid by Stamp, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter rates of Postage.

Notice.

LETTERS arriving at the Presidency Towns by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon, upon every letter, without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

UNDER the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 6 P. M. are detained till the following morning, but parties who have registered their names under the usual fee are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

Forward Newspapers.—Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

MAILS for Akyab, Rangoon, and Moulmein are made up on the 1st and 16th of each month, for transmission by the Contract Steamers or by Government Vessels, which sail on the morning of the 2nd and 17th.

Notice.

No. 8189.

ON Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid:—

FOR LETTERS.

	Rs.	As.	P.
When not exceeding half an ounce	0	11	6
When above half an ounce and under one ounce	1	7	0
When above one ounce and not exceeding two ounces	2	14	0

FOR NEWSPAPERS.

When not exceeding two ounces	0	0	8
When exceeding two ounces and under four ounces	0	1	6
When exceeding four ounces and under eight ounces	0	3	0
When exceeding eight ounces and under 1lb	0	6	0
When exceeding 1lb and under 1½lb	0	8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras, and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *viâ* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

NOTICE.

On and after the 1st of July next, Letters addressed to France or *viâ France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star * must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps, affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *viâ France* on all Letters for Foreign Countries, intended for despatch by the French route.

Letters will be registered to any Country or place, to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *viâ France*.

Letters Posted in France, if sent unpaid, are charged with double French postage on delivery in India, that is, eight annas and eight pie per quarter ounce.

Simla,
The 9th June 1860.

H. B. Riddell,
Director-General of the Post Office of India.

TABLE showing the rates of Postage to be collected in India on the 1st July 1860, *and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries viâ France.*

Destinations.	Limit to which Letters may be paid.	Not exceeding ½ oz.			Above ½ oz. and not exceeding ¾ oz.			Above ¾ oz. and not exceeding 1 oz.			Above 1 oz. and not exceeding 1½ oz.		
1.		Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
France or Algeria ...	Destination ...	0	5	4	0	10	8	1	0	0	1	5	4
2.													
Foreign Countries *viâ* France.													
*Spain ...	Through France.	0	6	0	0	12	0	1	2	0	1	8	0
*Portugal ...													
Luxemburg ...	Destination ...	0	6	8	0	13	4	1	4	0	1	10	8
Baden ...													
The Netherlands ...													
Belgium ...													
Rhenish Prussia ...													
Bavaria ...													
Wurtemburg ...													
German States, *viz.*:—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfort-on-the-Maine, Hamburgh, Bremen and Lubeck ...													
Switzerland ...													
Sardinia ...													
Prussia (the Rhenish Provinces excepted)	Destination ...	0	8	0	1	0	0	1	8	0	2	0	0
Hanover ...													
Saxony ...													
Mecklenburg-Schwerin ...													
Mecklenburg-Strelitz ...													
Brunswick ...													
Oldenburg (the Principality of Birkenfeld excepted) ...													
Anhalt ...													
Austrian Dominions and Belgrade ...	Destination ...	0	8	8	1	1	4	1	10	0	2	0	0
Denmark ...													
Southern Italy ...													

Destinations.	Limit to which Letters may be paid.	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As P.
*Servia (Belgrade excepted) ... } *Montenegro ... }	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
Moldavia ... Wallachia ... Turkey in Europe (the places at which France maintains Post Offices excepted) *vid* Austria ... Sweden ... Norway ... Poland ... Russia ...	Destination ..	0 12 8	1 9 4	2 6 0	3 2 8
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship ...	Port of disembarkation ..	0 7 4	0 14 8	1 6 0	1 13 4

The postage upon Letters for places marked with a star,* *i. e.* Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified, may either be paid in advance or forwarded unpaid, at the option of the sender.

Registered Letters.

Letters addressed to all those Countries and places to which, according to the foregoing Table, *the entire Postage to destination can be paid in advance*, may be registered at the desire of the senders, and in such cases the Postage *must be so prepaid*, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

H. B. Riddell,
Director-General of the Post Office of India.

Simla,
The 9th June 1860.

Notice.

Notice is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the undermentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, vid Great Britain.

Canada,
Nova Scotia,
New Brunswick,
Prince Edward Island,
Newfoundland,
Bermuda,
British West Indies,
Ascension,
St. Helena,
The Cape of Good Hope,
(But only to Cape Town, Mossel Bay, and Port Elizabeth),
Natal,
Falkland Islands,
Gambia,
Sierra Leone,
The Gold Coast,
Van Couver's Island,
Heligoland; and
The Ionian Islands.

H. B. Riddell,
Director-Genl. of the Post Office of India.

Camp Simla,
The 10th June 1860.

No. 2.

THE Public are informed that Book Post Packets can be sent from India to *Great Britain, viâ Marseilles*, according to the following Schedule. The Postage must however be prepaid by Stamps, and the *conditions which* now exist with regard to the Book Postage, *viâ Southampton*, are also applicable to the route *viâ Marseilles*:—

Rate of Postage.

	Viâ Southampton.	*Viâ* Marseilles.
	Rs. As. P.	*Rs. As. P.*
For a Packet not exceeding 4 oz. in weight ...	0 3 0	0 4 0
Exceeding 4 oz. and not exceeding 8 oz. ...	0 5 6	0 8 0
„ 8 oz. and not exceeding 1 lb. ...	0 11 0	1 0 0
„ 1 lb. „ 1½ lb. ...	1 0 0	1 8 0
„ 1½ lb. „ 2 lbs. ...	1 5 6	2 0 0
„ 2 lbs. „ 2½ lbs. ...	1 11 0	2 8 0
„ 2½ lbs. „ 3 lbs. ...	2 0 0	3 0 0

CALCUTTA,
The 1st May 1860.

No. 2780.

Notice.

THE Public are hereby informed, that it has been arranged with the Ceylon Government that from the 1st of August next, 3*d.* or 2 annas will be levied on each letter weighing ½ oz. sent from India to any part of Ceylon by land, and that such letters will be delivered free of any additional charge.

Letters posted in Ceylon and forwarded by land will, in the same manner, be charged 3*d.* or 2 annas per ½ oz., and they will be delivered in any part of India free of any additional postage.

All such Letters must be pre-paid, otherwise they will be treated as unclaimed.

The 23rd July 1859.

LETTERS forwarded through the United Kingdom to Buenos Ayres or to any other part of the Argentine Consideration or to the Republic of Paraguay, the correspondence for which is forwarded in the Mails for Buenos Ayres, the sum of seven annas six pie must be pre-paid on a Letter not exceeding half an ounce in weight.

To the above rate, the French Transit rate of two annas the quarter ounce to be added when forwarded *viâ* Marseilles.

ALL Letters, Newspapers and Printed Papers, addressed to Portugal, Madeira, the Azores, the Cape de Verd Islands, and other Portuguese Possessions on the Coast of Africa, will in future be sent in the Mail for Gibraltar, and all such correspondence will be charged with only the Indian Inland rate of Postage, which must be pre-paid.

Letters sent *viâ* Southampton to Monte Video or any other part of the Republic of the Uruguay, will in future be charged 11*d.* or 7 annas 6 pie per half ounce, and when such letters are intended to be forwarded *viâ* Marseilles, an additional charge of 3*d.* or 2 annas per quarter ounce will be made.

The above rates must in all cases be pre-paid.

NOTICE ISSUED BY THE OFFICIATING DIRECTOR-GENERAL.

THE Public are hereby informed that, under an arrangement between the Secretary of State for India and Her Majesty's Post-Master General, an additional charge of one Penny will be levied from the 1st of January 1860, upon all single Newspapers and Prices Current sent from the United Kingdom to any part of India, or from any part of India to the United Kingdom *viâ* Southampton.

The total Postage upon each Newspaper is as under:—

	Viâ Southampton. Rs. As. P.
On a Newspaper not exceeding 4 ounces in weight ...	... 2*d.* or 0 1 6
On a Newspaper above 4 ounces and under 8 ounces in weight ...	... 3*d.* „ 0 2 0
On a Newspaper above 8 ounces and under 12 ounces in weight.. ...	... 4*d.* „ 0 3 0

The Postage of 3*d.* or 2 annas hitherto levied on each Newspaper not exceeding 4 ounces in weight sent *viâ* Marseilles remains unaltered.

All Newspapers posted on or after the 1st of January 1860, which may be insufficiently paid, but upon which one Penny or a single Newspaper rate of Postage has been paid will be forwarded charged with the deficiency of Postage, and a fine of one Penny or nine Pies.

Pre-payment must be made as now by Stamps.

CALCUTTA,
The 10th September 1859.

NOTICES ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

UNDER instructions from the London General Post Office, all letters to Greytown or any other part of the Republic of Nicaragua, or any part of the Mosquito Territory for transmission through the United Kingdom by way of Southampton will in future be charged at the reduced rate of 11*d.* or 7 annas 6 pie for a Letter not exceeding half an ounce in weight; whenever such letters are sent *viâ* Marseilles an additional postage of 3*d.* or 2 annas per quarter ounce should be charged.

The above-mentioned postage must in all cases be paid in advance.

The 30th September 1859.

UNDER instructions from the London General Post Office, letters for Spain will in future be sent in the Mails for Gibraltar, and they will be charged with Steam Postage according to the following rates:—

Not exceeding ½ ounce 6*d.* or 4 annas, exceeding ½ ounce and not exceeding 1 ounce, 1 shilling or 8 annas, and so on 1 shilling or 8 annas for every additional ounce or any fraction of an ounce.

The payment of Steam Postage upon all such Letters is optional, but whenever they may be posted in the Mofussil, the Indian inland postage must be pre-paid by Stamps.

The 30th September 1859.

LETTERS sent by, or addressed to Soldiers and Seamen, may be forwarded on payment of a British rate of one Penny to any part beyond Sea, with which there is a communication by means of British Mail Packets.

When, however, such letters pass through a Foreign Country, the transit rate due to each Country must be paid upon them, in addition to the British rate of one Penny, and the following Table shows the amount of the transit in each of the instances specified:—

Soldiers' or Seamen's Letters sent to or from		Amount of the Foreign Transit rate to be paid in addition to the British rate of one Penny.	
		When not exceeding ½ ounce.	Above ½ oz. and not exceeding 1 ounce.
		s. *d.*	*s.* *d.*
Panama or any other Place on the Pacific side of new Granada, Valparaiso, or any other place in Chilli ... Callas or any other place in Peru ...	Panama	0 6	0 6
Vancouver's Island ... or British Columbia ...	New York and Panama	0 5	0 5
	St. Thomas and Panama	1 4	1 4
Canada ...	United States	0 2	0 2

CALCUTTA,
The 21st October 1859.

Notice.

No. 7562.

UNDER instructions from the Secretary of State for India, an additional charge of one Penny will be levied from this date upon all single Newspapers and Prices Current conveyed *viâ* Egypt to the United Kingdom, through the United Kingdom, or to places between Egypt and the United Kingdom, such as Malta, Gibraltar, Corfu, Ionian Islands, Trieste, &c.

The total postage upon such Newspapers is as under:—

VIA EGYPT.

	d.	*a.*	*pie.*
On a Newspaper not exceeding 4 ounces in weight	2 or	1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3 „	2	0
On a Newspaper above 8 ounces and under 12 ounces in weight	4 „	3	0

Pre-payment must be made by Stamps.

The above Rules do not apply to Newspapers for France and Spain, or for transmission through France and Spain.

CALCUTTA,
The 18th January 1860.

C. K. DOVE,
Post-Master General of Bengal.

Rates of Postage on pre-paid Inland Letters.

If not exceeding in weight.	Postage.	No. of Rates.
One quarter Tolah ...	Half an Anna ...	One rate.
Half a Tolah ...	One Anna ...	Two rates.
One Tolah ...	Two Annas ...	Four rates.
One and half Tolah ...	Three Annas ...	Six rates.
Two Tolahs ...	Four Annas ...	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets, and other Printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.		Imported Newspapers, Pamphlets, &c.	
Not exceeding in weight.	Postage.	Not exceeding in weight.	Postage.
Six Tolahs ...	One Anna ...	Six Tolahs ...	One Anna.
Twelve Tolahs ...	Two Annas ...	Twelve Tolahs ...	Two Annas.
Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.		Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.	

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

From this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India, under the same rules and on payment of the same fee, *i. e.* four annas as is payable on letters registered for Great Britain.

The 31st January 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office, and receipts are granted to Senders if required. The Post Office Officials have therefore been directed, not to accept fees for the special registration of Banghy Parcels Articles sent on Book Post rates are not registered unless a registration fee is paid ; when therefore Books or Prints or other Articles of value are sent by Book Post, the Senders can register them by payment of the usual fee of 4 annas.

Calcutta,
The 30th March 1860.

No. 4990.

The 30th March 1860.—Parcels exceeding 40 Tolahs in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.

Diamond Harbour.
Kedgeree.
Contai.

NOTICE.

FROM this date pre-paid Letters posted in India, addressed to any of the under-mentioned places, to be forwarded through the United Kingdom, may be registered at any Post Office in India, on payment of a Registration Fee of eight annas, in addition to the ordinary Postage due upon the Letter :—

COUNTRIES.	Postage upon a Letter under half an oz. sent *vid* Southampton.			Registration Fee.			Total charge on a Letter under half an oz. sent *vid* Southampton.			REMARKS.
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
Antiqua ...	0	7	6	0	8	0	0	15	6	Letters sent *vid* Marseilles are liable to a charge of two annas per *quarter* of an ounce in addition to the Combined British and Indian postage chargeable *vid* Southampton.
Bahamas ...	0	7	6	0	8	0	0	15	6	
Barbadoes ...	0	7	6	0	8	0	0	15	6	
Berbice ...	0	7	6	0	8	0	0	15	6	
Demerara ...	0	7	6	0	8	0	0	15	6	
Dominico ...	0	7	6	0	8	0	0	15	6	
Grenada ...	0	7	6	0	8	0	0	15	6	
Honduras ...	0	7	6	0	8	0	0	15	6	
Jamaica ...	0	7	6	0	8	0	0	15	6	
Moatserrat ...	0	7	6	0	8	0	0	15	6	
Nevis ...	0	7	6	0	8	0	0	15	6	
St. Ketts ...	0	7	6	0	8	0	0	15	6	
„ Lucia ...	0	7	6	0	8	0	0	15	6	
„ Vincent ...	0	7	6	0	8	0	0	15	6	
Tartola ...	0	7	6	0	8	0	0	15	6	
Tobago ...	0	7	6	0	8	0	0	15	6	
Turks Islands ...	0	7	6	0	8	0	0	15	6	
Trinidad ...	0	7	6	0	8	0	0	15	6	
Bermuda ...	0	7	6	0	8	0	0	15	6	
Canada ...	0	9	0	0	8	0	1	1	0	
Nova Scotia ...	0	7	6	0	8	0	0	15	6	
New Brunswick ...	0	7	6	0	8	0	0	15	6	
Prince Edward Island ...	0	7	6	0	8	0	0	15	6	
Newfoundland ...	0	7	6	0	8	0	0	15	6	
Sierra Leone ...	0	7	6	0	8	0	0	15	6	
Gold Coast ...	0	7	6	0	8	0	0	15	6	
Cape of Good Hope ...	0	7	6	0	8	0	0	15	6	
Natal ...	0	7	6	0	8	0	0	15	6	
St. Helena ...	0	7	6	0	8	0	0	15	6	
Belgium ...	0	6	0	0	8	0	0	14	0	
United States ...	0	9	6	0	8	0	1	1	6	

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 3rd August 1860.

Notice.

From and after this date, Letters for all the States of Italy may, at the option of the Sender, be prepaid in India, and will be forwarded in the Malta Mail, for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage; but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

On Letters.	To Sardinia, Tuscany, Parma Modena, and the Romagna.			To any other State in Italy.		
	Rs.	As.	P.	Rs.	As.	P.
Weighing less than ¼ of an ounce ...	0	5	4	0	13	4
More than ¼ and less than ½ an ounce ...	0	8	0	0	14	8
„ ½ „ „ ¾ of an ounce ...	0	13	4	1	12	0
„ ¾ „ „ 1 ounce ...	1	0	0	1	13	4
„ 1 but „ 1¼ ounce ...	1	7	8	3	6	8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland Rate of Postage of one anna for each Paper not weighing more than six tolahs, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph, will be liable to the following Rates of Postage :—

	Rs.	As.	P.
If weighing less than two ounces ...	0	1	4
More than two ounces but less than 4 ounces ...	0	2	0
„ four „ „ 6 „ ...	0	3	4
„ six „ „ 8 „ ...	0	4	0
„ eight „ „ 10 „ ...	0	5	4

C. K. Dove,
Post-Master General.

Calcutta,
The 31st October 1860.

NOTICE ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

No. 5066.

Notice is hereby given, for the information of the Public, that Post Offices have been opened at the Stations noted in the margin.

Bansberiah, situated about four miles from Hooghly.
Putteah, situated fifteen miles from Chittagong.
Mirzapore, on the West side of the River near Junghypore, subordinate to Berhampore Post Office.
Madareepore, situated twenty-four miles from Burrisaul.
Meterhaut, situated twenty miles East of Baraset.
Jajpore, situated about twenty-two miles from Bhuddruck.

Calcutta,
The 11th October 1860.

NOTICE ISSUED BY THE POST-MASTER OF CALCUTTA.

No. 2661.

The 19th September 1860.—As very many Letters on ordinary Post Office matters are addressed by the Public to the Post-Master General instead of the Post-Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post-Master be addressed on all matters of his Office, except when any party may wish to prefer complaint to higher authority.

HOME DEPARTMENT.

No. 492.

POST OFFICE.

Fort William, the 9th March 1860.

Notification.—In modification of the Notification from this Department, dated the 25th May 1855, published in the *Calcutta Gazette* of the 2nd June 1855, and in further modification of Section VII. of Act XVII. of 1854, the Hon'ble the President in Council is pleased, under the authority vested in him by Section XXV. of the said Act, to direct that, on and after the 1st May 1860, the postage on every Newspaper, Pamphlet or other printed or engraved Paper, whether the same be imported or not imported, shall be one anna if not exceeding six Tolahs in weight, and that one additional anna shall be charged for every additional six Tolahs or fraction of six Tolahs.

His Honor in Council is also pleased, under Section XXI. of Act No. XVII. of 1854, to direct that, on and after the 1st May aforesaid, no Newspaper or other article on which postage is chargeable under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other article is liable, such Newspaper or other article shall be forwarded, and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

(Signed) W. GREY,
Secy. to the Govt. of India.

HOME DEPARTMENT.

No. 550.

Fort William, the 16th March 1860.

Notification.—In modification of the Notification, No. 492, dated the 9th instant, the President in Council, with a view to obviate the inconvenience which it has been represented will arise from the enforcement on so early a date as the 1st of May next of the provision respecting pre-payment of postage on Newspapers, Pamphlets, and other Printed Papers, is pleased to order that so much of the Notification as relates to pre-payment of the postage on Newspapers, Pamphlets, and other Printed Papers, shall not take effect until the 1st of January 1861.

INDIAN Inland Postage must be pre-paid on all Letters and Newspapers posted for despatch to any place beyond the Territories under the Government of India; if not paid or insufficiently paid, such Letters, &c., must be treated as unclaimed.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of September 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Nubia ...	11th Oct. 1860, at 1 P. M.	2 P. M.	4¼ P. M.	5¼ P. M.	2 H. 15 M.	4	3	7	35	17	52	
											7	
										Total	59	
										France	3	
										Hong-Kong	1	
										Singapore	1	
										Mauritius	1	
										Galle	1	
										Bombay	1	
										Madras	2	
										Malta	1	Bag.
										Alexandria	1	„
										Aden	1	„
										Suez	1	Packet.
										Gibraltar	1	„
										Penang	1	„
										Bagdad	1	„
										Hong-Kong	1	„
										Mauritius	1	„
										Total	78	

The 12th October 1860.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of September 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Bengal	29th October 1860, at 3½ P. M.	4½ P. M	7 P. M.	7¾ P. M.	2 H. 30 M.	5	2	7	31	18	49 7
										Total	56
										France	3
										Hong-Kong	1
										Singapore	1
										Sydney	1
										Ceylon	1
										Madras	3
										Malta	1 Bag.
										Gibraltar	1 „
										Alexandria	1 „
										Bagdad	1 Packet.
										Suez	1 „
										Aden	1 „
										Bombay	1 „
										Penang	1 „
										Australia	11 „
										Ditto	9 Bags.
										Total	94

The 30*th October* 1860.

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office between the 1*st to the* 31*st October* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified:—*

Letters received on dates from and to	By what Ship despatched.	Bound to	Remarks.
1st October 1860 ..	Steamer *Governor Higginson* ..	Akyab, Rangoon, and Moulmein ..	Left Town on the 2nd Oct. 1860
2nd to 16th ditto ...	„ *Burmah* ..	Ditto ...	Left Town on the 17th ditto.
17th to 31st ditto ..	„ *Governor Higginson* ..	Ditto ..	Will sail on the 1st Nov. 1860.
1st to 19th ditto ...	„ *Fiery Cross* ...	Penang, Singapore, and China ..	Left Town on the 20th Oct. 1860.
1st to 7th ditto ..	Ship *Meteor* ..	Melbourne ..	Left Town on the 8th ditto.
1st to 22nd ditto ..	„ *Northumbrian* ..	Cape of Good Hope ..	Left Town on the 23rd ditto.
1st to 6th ditto ...	„ *William Cole* ..	Mauritius ..	Left Town on the 7th ditto.
7th to 10th ditto ..	„ *Eagle* ...	Ditto ..	Left Town on the 11th ditto.
11th to 16th ditto ...	„ *Pudsey Dawson* ..	Ditto ...	Left Town on the 17th ditto.
17th to 19th ditto ..	„ *Agra* ..	Ditto ...	Left Town on the 20th ditto.
20th to 22nd ditto ...	„ *Maharanee* ...	Ditto ..	Left Town on the 23rd ditto.
1st to 10th ditto ...	„ *Sesostris* ...	Port Blair ..	Left Town on the 11th ditto.
11th to 22nd ditto ..	Steamer *Fire Queen* ..	Ditto ..	Left Town on the 23rd ditto.

Notice.

Letters posted in India, addressed to any place in China except Hong-Kong, can be registered only as far as the Port in India from whence they are despatched.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

SATURDAY, NOVEMBER 3, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860 :—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860 :—

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia; sudder jumma, rupees 536-15-4.

R. J. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE,
The 10th October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, for Arrears of Revenue, at the Collector's Office of that District, on Saturday, the 17th November 1860, or 19th Kartick 1268 F., for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860 :—

Class I.—Permanently-settled Estates.

No. 39.—Mouzah Jownapore Khass, Pergunnah Balagatch; recorded proprietors, Wuzeer Lall, under guardianship of Jankee Coomar and others. The Right and Interest in the 11 annas' share of Wuzeer Lall only in this Mouzah is to be sold; sudder jumma, rupees 1,226-15-5.

No. 50.—Mouzahs Ramchunderpore, Mayda and Bhograjpore, Pergunnah Balagatch; recorded proprietors, Ragha Sing and others; sudder jumma, rupees 1,765-6-0.

No. 299.—Mouzah Kondlee Mujheeawan, Pergunnah Bhurwarrah ; recorded proprietors, Manick Misser and others ; sudder jumma, rupees 501-0-3.

No. 522.—Mouzah Hurdeeah, Pergunnah Busontrah ; recorded proprietors, Nugoo Misser and others ; sudder jumma, rupees 1,202-3-0.

No. 1113.—Mouzah Tulboaree Husnagoodee, Pergunnah Gurchawund; recorded proprietors, Bhola Roy and others ; sudder jumma, rupees 652-4-6. This Mehal is under Butwarrah, the Rights and Interest only of Bhola Roy, Rambux Roy, Mohur Roy, Dookhurun Roy, Tirhboobun Roy, Soobhao Roy, Annund Gopal Sahaye, Rughoobuns Sahaye, Shunkur Sahaye, Judoobund Sahye, Narain Sahaye, Nundlool Roy, Naraindutt Roy, Doorga Roy, Khadun Roy, Dooda Roy, Dawlut Roy, Hunnooman Shabuck, Indur Roy, Runnoo Roy, Bhakee Roy, Hunnooman Roy, Jhumun Roy, Ruckhun Roy, Munooruth Roy, Jugroop Roy, Rownuck Roy, Gunesh Dutt Roy, Gosahee Roy, Bhacah Roy, Prem Roy, Shunkur Roy, Thakoordial Singh, minor son of Dursein Roy, under the guardianship of Mussamuts Peertee Cowar, Dhunmuttee Cowar, and Doorgabeejoy Sing, father and guardian of Wooditnarain Sing, minor, Bheekaree Sing, Munhodh Sing, father and guardian of Mawah Loll Sing, minor, Beharee Sing, Munnoo Roy, Loochun Roy, Mohun Roy, Issoree Roy, Koonja Roy, Girdharee Roy, Dhunnee Roy, Jhookha Roy, Mohunt Bhugooban Doss, Bujrungheehureelall Panday, Indur Roy, Rutton Roy, Phukun Roy, Defendants, are to be sold.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma ; recorded proprietors, Bhoopnarain Sing and others ; sudder jumma, rupees 572-8-3.

No. 3055.—Mouzah Shajahanpore Dusree, Pergunnah Sureissa; recorded proprietors, Chukowree Roy and others ; sudder jumma, rupees 577-8-7.

No. 3083.—Mouzah Kuleanpore Bomeya, Pergunnah Sureissa; recorded proprietor, Ameer Lall, applicant for Butwarrah ; sudder jumma, rupees 5,018-10-10.

No. 3083.—Mouza Kuleanpore Bomeya, Pergunnah Sureissa; sudder jumma, rupees 5,018-10-10. This Talook is under Butwarrah, the Right and Interest only of the Defendant Proprietors, *viz.*, Bundhoo Sing, Mawlee Sing, Chutterdhary Sing, Soodee Sing, Bheekdhary Sing, Doomah Sing, Kowur Chowdry, Ramchunder Chowdry, Jeetun Chowdry, Fuquera Roy, Shew Ram Roy, Gungapersaud, Ramdyal Jha, Hoolas Jha, Khukroo Jha, Bhyeah Ram Jha, Gholaub Jha, Kishnarain Jha, Runjeet Jha, Munoo Sing, Runnoo Sing, Hirdaynarain Sing, Shewdyal Sing, Hardhean Sing, Burrusah Sing, Govinda Sing, Rameaud Sing, Rambux Sing, Sumoodee Sing, Purran Sing, Durran Sing, Ramgopaul Sing, Jowahir Lall, Gunnesh Dutt, Burraj Sing, Boodhun Sing, Lulleetram, Neeladoss, Munrunjun Doss, Sree Kishen Doss, Joylall Misser, Choonneelall Misser, Jyahnund Misser, Mooteelall Misser, Hurnarain, Shewnarain, Bundhoo Jha, Gooroopersaud Sing, Rambhuroos Sing, Bhoopnarain Sing, Jankee Missrain, Kooldeeppersand, Sham Jha, Rithlall Chowdry, Chooraman Chowdry, himself, and as heir of Singassur Dutt Chowdry, Mussmut Sooha Kowur, mother and guardian of Karee Chowdry, and Banee Loll Chowdry oorf Mukoonee Chowdry, minor sons and heirs of the late Jugomohun Chowdry, Barum Dutt Chowdry, Muncheet Chowdry, Ramsahaye Sing, and Mahtab Singh, Runglall Chowdry, minor son of Goondur Chowdry, deceased, Jootee Lall, Konjbeharee Lall oorf Koonjo Lall, Musst. Seeromun Kowur, Ramlall Roy, Aujudhea Roy, and Cossee Roy, Birja Roy, minors, under the guardianship of Musst. Ramcoomar, the mother, are to be sold.

No. 5201.—Mouzah Rownabulthee, Pergunnah Girchawand ; recorded proprietor, Roy Nundeeputh Mahtha Bahadoor ; sudder jumma, rupees 1,405.

No. 5730—Mouzah Mybee Tupsawah, Pergunnah Puchee ; recorded proprietors, Boadkishen Jha and others ; sudder jumma, rupees 648-6-3.

No. 5751.—Mouzah Mahadeoputtee, Pergunnah Purheeharpore Mohowas ; recorded proprietors, Rajah Rughoonundun Sing Bahadoor and others ; sudder jumma, rupees 747-4.

T. Bruce Lank,
Officiating Collector.

Tirhoot ;
Collector's Office,
The 18th October 1860.

Printed by Thomas Jones, at the Bengal Secretariat Office.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, NOVEMBER 3, 1860.

No. 79.

STATEMENT shewing rates at which the under-mentioned articles were supplied by Contract during the Official year 1859-60-61, *in the Fyzabad Division.*

Names of Articles.		1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.
FYZABAD.				GONDA.		SULTANPORE.		ROY BAREILLY.	
Bread	per 100 lbs.	...	Agency.	...	Agency.	...	Agency.	...	Agency.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Beef	"	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0
Mutton	"	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0
			lbs. oz.		lbs. oz.			lbs. oz.	lbs.
Rice	per Re.	Agency.	24 2	Agency.	28 0	...	...	20 12	24
Sugar	"	Agency.	6 2	Agency.	6 0	...	...	6 5	Agency.
									lbs.
Salt	"	Agency.	12 12	Agency.	11 4	..	...	Agency.	12
Fire-wood	"	Agency.	368 0	Agency.	Agency.	Agency.	Agency.	Agency.	Agency.
		lbs.		lbs.	lbs. oz.	lbs.	lbs.	lbs.	lbs.
Vegetables	"	25	42 0	25	41 4	25	34	21	30
Potatoes	"	21	33 0	21	30 8	21	24	25	35
Milk	"	Agency.	40 0	Agency.	Agency.	...	...	Agency.	Agency.
Butter	"	Agency.	2 8	Agency.	Agency.	...	...	Agency.	Agency.
		Rs. A. P.						Rs. A. P.	
Elephant Gear	per Set	18 14 0	Agency.	Agency.	Agency.	...	...	19 13 0	Agency.
		Rs. A. P.			Rs. A. P.				Rs. A. P.
Bullock Gear	"	8 10 3	8 9 9	Agency.	10 11 0	...	...	9 14 9	8 10 0
Atta	...	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
Gram	...	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
Lime Juice	per dozen	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
			Rs. A. P.						
Chickens	each	.....	0 7 0	Agency.	Agency.	...	...	Agency.	Agency.
Eggs	...	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
			Rs. A. P.						
Fowls	each	.....	0 15 6	Agency.	Agency.	...	...	Agency.	Agency.
			mds. s.						
Bhoosa	per Re.	Agency.	2 5	Agency.	Agency.	...	...	Agency.	Agency.
		Rs. A. P.	Rs. A.	Rs. A. P.	Rs. A. P.				
Tinning	per score	3 12 0	2 7	4 0 0	3 0 0	...	...	Agency.	Agency.
								Rs. A. P.	Rs. A. P.
Quilts	each	3 13 6	3 10	...	4 4 0	...	...	3 15 0	3 9 6
Sheets	"	1 9 0	1 6	...	1 9 0	..	...	1 9 0	1 5 0
Suttringees	"	1 5 6	1 8	...	1 12 0	...	...	1 5 0	1 8 0
Blankets	"	2 5 6	1 8	...	2 0 0	...	...	2 5 0	1 9 0
						Rs. A. P.	Rs. A. P.		
Hospital Clothing	per Set	26 4 0	26 4	26 4 0	26 4 0	26 4 0	26 4 0	26 4 0	26 4 0
Bazar Medicines	...	.....	.....	.....	...	Agency.	...	...	.

G. B. REDDIE,

Deputy Commissary General.

DEPY. COMMY. GENL.'S OFFICE,
Central Circle, Lucknow;
The 16th October 1860.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 89.] [2361]

The Calcutta Gazette.

WEDNESDAY, NOVEMBER 7, 1860.

HOME DEPARTMENT.

No. 2154.

Fort William, the 5th November 1860.

Appointment.—Captain G. M. Battye, 1st European Bengal Fusiliers, to be Post-Master General in the Punjab and Trans-and Cis Sutlej States.

No. 2155.

The 6th November 1860.

Notification.—The following Orders of Her Majesty in Council, dated the 27th August 1860, are published for general information:—

At the Court at Balmoral, the 27th day of August 1860.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS, by the "Foreign Deserters' Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of any Foreign Power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that Seamen, not being slaves, who desert from Merchant Ships belonging to a subject of such Power, when within Her Majesty's Dominions, shall be liable to be apprehended and carried on board their respective Ships, and may limit the operation of such Order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient.

And whereas it has been made to appear to Her Majesty that due facilities will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Dominions and Possessions of His Majesty the Emperor of all the Russias.

Now, therefore, Her Majesty, by virtue of the power vested in Her by the said "Foreign Deserters' Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that from and after the publication hereof in the *London Gazette*, Seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from Merchant Ships belonging to the subjects of His Majesty the Emperor of all the Russias, shall be liable to be apprehended and carried on board their respective Ships: Provided always that if any such deserter has committed any crime in Her Majesty's Dominions, he may be detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And the Right Hon'ble the Lords Commissioners of Her Majesty's Treasury and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

(Signed) EDMUND HARRISON.

At the Court at Balmoral, the 27th day of August 1860.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS, by the "Foreign Deserters' Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of any Foreign Power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that Seamen, not being slaves, who desert from Merchant Ships belonging to a subject of such Power when within Her Majesty's Dominions, shall be liable to be apprehended and carried on board their respecti-

Ships, and may limit the operation of such order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient.

And whereas it has been made to appear to Her Majesty that due facilities will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of the Republic of Nicaragua.

Now, therefore, Her Majesty, by virtue of the power vested in Her by the said "Foreign Deserters' Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that from and after the publication thereof in the *London Gazette*, Seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from Merchant Ships belonging to Citizens of the Republic of Nicaragua, shall be liable to be apprehended and carried on board their respective Ships: Provided always that if any such deserter has committed any crime in Her Majesty's Dominions, he may detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And the Right Hon'ble the Lords Commissioners of Her Majesty's Treasury and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

(Signed) EDMUND HARRISON.

No. 2156.

Mr. E. F. Harrison, of the Civil Service, is permitted to proceed to Europe on Furlough, for a period of two years from the date of embarkation.

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5267.

Fort William, the 5th November 1860.

The appointment of Lieutenant Clay to be Second in Command of the Deolee Irregular Force, notified in General Order dated 12th June last, No. 1897, is to have retrospective effect from the 26th May 1859.

No. 5268.

The 6th November 1860.

The Governor General in Council is pleased to appoint Lieutenant-Colonel W. T. Hughes, Commanding 1st Regiment Punjab Cavalry, to officiate as Commandant of the Deolee Irregular Force, during the absence of Captain J. D. Macdonald on Sick leave, or until further orders.

No. 5272.

The under-mentioned Officers are appointed Special Assessors, under Section XXXI. of Act No. XXXII. of 1860, in the Districts specified opposite their names, *viz*:—

Major A. D. Dickens, Deputy Assistant Commissary General, Lucknow.

Captain J. Leven, Deputy Assistant Commissary General, Fyzabad.

Captain T. B. Harrison, Officiating Deputy Pay-Master, Lucknow.

Captain M. M. Proctor, Cantonment Joint Magistrate, Fyzabad.

Captain W. T. MacGregor, Cantonment Joint Magistrate, Seetapore.

Lieutenant Wilcox, Cantonment Joint Magistrate, Roy Bareilly.

Captain A. S. Haig, Cantonment Joint Magistrate, Lucknow.

Lieutenant F. C. Anderson, Revenue Surveyor, Pertabgurh.

Captain D. C. Vanrenen, Revenue Surveyor, Oonao.

No. 5273.

The services of Assistant Surgeon J. Murray, M D., in Medical charge of the Mhair Regiment, are placed at the disposal of the Government of the North-Western Provinces.

No. 5276.

The services of Assistant Surgeon J. H. Sylvester, in Medical charge of the 2nd Regiment Central India Horse, are placed at the disposal of the Military Department.

No. 5279.

Sheikh Imdad Hoossein, Extra Assistant Commissioner at Raepore, availed himself, on the 4th ultimo, of the leave of absence for four months granted to him in General Order dated 25th September last, No. 4404.

No. 5280.

The under-mentioned Officers, employed under the Chief Commissioner of Oudh, have passed the prescribed Examination:—

By the Higher Standard.

Mr. R. M. Collins, Extra Assistant Commissioner.

Mr. F. Lincoln, Extra Assistant Commissioner.

Kallee Sahai, Clerk of the Court of Deputy Commissioner, Durriabad.

Moonshee Adjoodhia Pershad, Extra Assistant Commissioner.

Moonshee Ramdial, Extra Assistant Commissioner, in Revenue and Criminal.

Captain Proctor, } Cantonment Joint Magistrates.
„ Tuloh, }

By the Lower Standard.

Lieutenant J. N. A. Hewett, Assistant Commissioner.

Mr. William Hutton, Head Clerk, Baraitch Commissioner's Office.

Lieutenant R. O. H. Forbes, Assistant Commissioner.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

MEMORANDUM.

THE arrangement of the Correspondence published in pages 2318 and 2319 of the *Calcutta Gazette* is cancelled, and the following is substituted for the same :—

No. 9939.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860.

READ the following :—

No. 2106, HOME DEPARTMENT, FORT WILLIAM, THE 22ND SEPTEMBER 1860.

FORWARDED to the Financial Department, with reference to the Extract No. 8041, dated the 7th instant, from that Department.

From W. S. SETON-KARR, Esq, Officiating Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department, No. 2499, dated Fort William, 18th September 1860.

REVENUE,
Income Tax.

SIR,—I AM directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhaugulpore, submitting for decision two questions bearing on the Income Tax Act.

* No. 169, dated 5th instant.

2. With regard to the first question, the Lieutenant-Governor does not think that the Act allows an Assessor to employ others with or without an Oath of Secrecy to read Assessment Returns.

3. As regards the second question, the Lieutenant-Governor is of opinion that the Return for land should be made in the District where the land is situated.

From G. U. YULE, Esq., C. B., Commissioner of Bhaugulpore, to the Secretary to the Government of Bengal, No. 169, dated 5th September 1860.

SIR,—MAY I beg the favor of a speedy reply to the two following questions regarding the Income Tax, as until my doubts are satisfied, I cannot fix the number of Assessors for these Districts, or make a selection of persons for Assessors :—

1*st*.—Is an Assessor required by Law to read himself in fulfilment of the Oath of Secrecy all Returns of Income made to him, and with his own hand make the entries in the abstract (Section 46,) and prepare the duplicates of assessment (Section 143) ?

If so, then all European and Native Deputy Collectors are shut out from being Assessors, or from exercising the powers of a Collector with regard to the Income Tax in this Division, because the Returns will be in four languages and principally in Nagree, which language no European and no Native Deputy Collector, and very few Natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the Oath of Secrecy is, I suppose, to be administered to the Subordinates who will have to read the Returns and write the entries, &c., after the assessment has been made by the Assessor or Deputy Collector.

2*nd*.—Is the Return for an Estate, according to Rule 4, Section 97, whose owner is non-resident, to be made by his Agent under either Section 40 or Section 80 in the District where the Estate lies, or is it to be made by the owner in the District where he may reside, and where is the assessment to be made ?

If the Returns and assessment of an Estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous and the confusion and correspondence tremendous.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 28TH SEPTEMBER 1860.

Resolution.

HIS Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the Official language of the District.

2. With respect to the second question, His Excellency in Council considers, that the Return for an Estate, the owner of which is non-resident, should be made by his Agent in the District where the land is situated.

ORDERED, that a copy of the above be forwarded to the Home Department for information and communication to the Government of Bengal.

Ordered also, that a copy of the above be forwarded to the Foreign Department for information and communication to the Administrations under that Department.

Ordered further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North-Western Provinces, the Punjab, and the Straits' Settlements for information and necessary orders.

(A true Extract)

(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 3031.

FROM H. BELL, Esq.,
Under-Secy. to the Govt. of Bengal,

TO THE SECY. TO THE GOVT. OF INDIA,
Home Department.

Fort William, the 12th October 1860.

Revenue.

SIR,—WITH reference to paragraph 2 of the Resolution of the Government of India in the Financial Department, No. 9939, dated the 28th

ultimo, (forwarded with your Office Memorandum No. 2203 of the 3rd instant,) in which His Excellency the Governor General in Council decided that the Return under Rule 4, Section XCVII. Act XXXII. of 1860, for an Estate, the owner of which was non-resident, should be made by the Agent in the District where the land might be situated, I am desired to forward, for the consideration and orders of His Excellency, a copy of a letter No. 77, of the 8th instant, from the President of the Income Tax Commission, containing a proposition on the same subject.

2. The Commission recommend that one *general* Return of *all* lands and house property should be made in the District where the party resides, and that the Return of land and property held *in any one District* shall be made to the Collector of that District.

3. The Lieutenant-Governor thinks the modification desirable, and accordingly recommends it for the sanction of the Supreme Government.

I have, &c.,

(Signed) H. Bell,

Under-Secy. to the Govt. of Bengal.

No. 77.

From A. Grote, Esq.,

President of the Income Tax Commission,

To W. S. Seton-Karr, Esq.,

Offg. Secy. to the Govt. of Bengal.

Dated the 8th October 1860.

Sir,—I have the honor to request the instructions of His Honor the Lieutenant-Governor on the following point.

2. The Act provides (Rule 4, Section XCVII.) for a general Return of all lands and house property *in whatever District situated*. There are many wealthy residents of Calcutta and the Suburbs, who hold such property in a dozen Districts, and even beyond the limits of the Lower Provinces, and they are puzzled where to make their Returns.

3. Strictly speaking, they should make Returns not only to our Commission but to the Collectors of the several Districts in which their property is situated. But it is better, we think, to dispense with such repetitions. For the purposes, of the Acts, it will be sufficient if such parties make one general Return of *all* their land and house property, and confine their District Returns to an enumeration of what they hold in the particular District in which the Return is made. The general Return should always be made to the Commissioner or the Collector of the District in which the party resides.

4. I think it very necessary that there should be one general Return of land and house property. There are many residents of Calcutta who hold such property, rent free lands especially, in Districts, the Collectors of which have no record or knowledge of their ownership. A general rule on the subject will be necessary, should His Honor the Lieutenant-Governor take the same view of it, which is held by our Commission.

No. 2317.

Forwarded to the Financial Department for consideration and orders.

By Order, &c.,

(Sd.) H. U. Browne,

Under-Secy. to the Govt. of India.

Home Department,
The 18th October 1860.

No. 102.

Financial Department.

Fort William, the 31st October 1860.

The modification recommended by the Lieutenant-Governor of Bengal is approved.

Copy forwarded to the Home Department, with reference to Endorsement No. 2347, dated 18th instant, for communication to the Government of Bengal.

Copy of the above published in the *Calcutta Gazette* for general information.

No. 108.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 2nd November 1860.

Read again the Extract from the Proceedings of Government in this Department, No. 9939, dated 28th September 1860.

Resolution.—His Excellency the Governor General in Council resolves, that paragraph 1 of the Financial Resolution noted above, be modified as follows:—

Present Ruling.	*Altered Ruling.*
His Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the Official language of the District.	His Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question, provided the Returns of Income are made in English, or in the Official language of the District; if made in any other language which may be unknown to the Assessor, the Oath of Secrecy should be administered to the Subordinates, who will have to read the Returns and write the Entries, &c., after the Assessment has been made by the Assessor or Deputy Collector.

The 2nd paragraph of the Resolution to be retained without any alterations.

Order.—Ordered, that the above Extract, as now modified, be published in the *Official Gazette*,

for the information and guidance of all Departments, Governments, and Officers concerned.

(A true Extract)

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Extract from a letter from the Secretary to the Government of India, in the Financial Department, to the Civil Auditor, Bombay, dated 1st November 1860, *No.* 10936.

I AM directed to acknowledge the receipt of your letter No. 1759, dated 20th ultimo, and in reply to state that the Visitation allowance granted to the Bishop during the period he is absent on tour in his Diocese, may be looked upon as a travelling allowance and exempted from assessment of Income Tax.

No. 103.

COPY of the foregoing paragraph published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy to the Govt. of India.

No. 104.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 1st November 1860.

READ again the Financial Resolution, dated the 27th October 1860, directing that all rulings connected with the Income Tax be hereafter published in the *Calcutta Gazette* for the information and guidance of all Officers concerned, and that those rulings which have not already been published be now published.

Read the following papers containing rulings which have not been published :—

No. 149.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 6th August 1860.

No. 322.

FROM LIEUT.-COLONEL J. HANNYNGTON,
Offg. Military Auditor General,
and Controller of Military Finances,

TO THE SECY. TO THE GOVT. OF INDIA,
Military Department.

Fort William, the 1st August 1860.

SIR,—I HAVE the honor to state that the Presidency Pay-Master has enquired, with advertence to Clause 127 of Act XXXII. of 1860, whether Pensioned Soldiers, equally with effective Non-Commissioned Officers and Privates, are exempted from the Income Tax.

Chelsea Pensioners in England do not pay the Tax; but that may be, because it does not extend to Incomes so small as their stipends. They are also liable to serve in a Veteran Battalion, or in a Regiment of the Line within the United Kingdom.

War Office Regulations, Page 235.

It was intimated in Government letter No. 579, of 16th February 1853, that Pensioners are not subject to Military Law but to the Civil Tribunals.

If the Income Tax be recovered from Military Pensioners, I apprehend that the Pensions of European and Native Officers will be liable equally with the stipends of Non-Commissioned Officers and Privates.

There does not appear to be any exemption in the Act.

RESOLUTION.—The Right Hon'ble the Governor General in Council resolves that Military Pensioners, as coming within the spirit of Section CXXVII. of the Income Tax Act, are exempted from the Tax.

ORDERED, that a copy of the above be transmitted to the Financial Department for information.

(True Extract)

(Sd.) R. J. H. BIRCH, *Major-Genl.*,
Secy. to the Govt. of India.

ORDERED, that a copy of the above Extract be forwarded to the Accountant-General to the Government of India, the Accountants-General, Madras and Bombay, and the Accountants, Bengal, the North-Western Provinces, and the Punjab, for their information.

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM ;
Financial Department,
The 7th August 1860.

No. 752.

FROM THE HON'BLE E. DRUMMOND,
Accountant-General to the Govt. of India,

TO C. H. LUSHINGTON, ESQ.,
Secretary to the Government of India,
Financial Department.

SIR,—I HAVE the honor to request the instructions of Government in regard to the proper construction of Sections CXC. to CXCIV. of Act XXXII. of 1860, for the guidance of Accountants and Treasury Officers generally.

2. From the accompanying correspondence* it will be remarked that there is a difference of opinion as to the true intent of Section CXCII.

* To be returned.

3. The meaning of the Act appears to me to be that duties assessed under Schedules 1 and 2 shall be paid into the Treasury of the Presidency Towns, Stations in the Straits' Settlements, or Districts in which they shall be assessed, and that a separate account thereof shall be kept in such Treasury; and that such duties, together with receipts specified in Section CCXLI., are the residue referred to in Section CXCIV.

4. Further it appears to me that duties paid under Schedules 3 and 4 are to be shown in a separate account in the Treasury into which they are paid, and that the total amount so paid throughout India is ultimately to be appropriated in the manner laid down in Section CXCIII.

I have, &c,

(Sd.) E. DRUMMOND,
Acct. Genl. to the Govt. of India.

FORT WILLIAM;
Acct. General's Office,
General Department,
The 17th August 1860.

No. 7330.

FROM C. H. LUSHINGTON, ESQ.,
Secretary to the Government of India,
Financial Department.

TO THE HON'BLE E. DRUMMOND,
Accountant-General to the Govt. of India.

Fort William, Council Chamber,
The 21st August 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 752, dated the 17th instant, requesting instructions in regard to the proper construction of Sections CXC. to CXCIV. of Act XXXII. of 1860, for the guidance of Accountants, and Treasury Officers generally, and stating that there is a difference of opinion as to the true intent of Section CXCII.

2. In reply, I am desired to inform you, that the separate account referred to in Section CXCII. is not intended to include the duty assessed either upon interest on Government Securities, or upon salaries of Public Officers, and consequently that no note need be made on Interest Drafts, or on Salary Bills, of the place of residence of the holders. The account under Section CXCII. is intended to include only the 1 per Cent. assessed on persons residing in or carrying on business in any Presidency Town or Station, or in any District, and assessed *at the place of residence or of business*, under the Rules of the Act.

3. With the above explanation, I am desired to add the bearing of Sections CXC. CXCI. CXCIII. and CXCIV. will be clear.

I have, &c.,
(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be sent to the Departments,* Governments, † and Officers, ‡ noted in the margin, for information and guidance.

* Foreign, Home, Military, and Public Works Departments.
† Governments of Madras, Bombay, Bengal, North-Western Provinces, Punjab, and Straits' Settlements.
‡ Accountants-General, Madras and Bombay. Accountants, Bengal, North-Western Provinces, and Punjab. Civil Auditors, Fort William, Madras, Bombay, North-Western Provinces, and Punjab.

(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No.

FROM H. D. SANDEMAN, ESQ.,
Offg. Civil Auditor,

TO W. GREY, ESQ.,
Secy., Home Department.

Fort William, the 21st August 1860.

SIR,—I HAVE the honor to request that you will have the goodness to inform me whether it is intended, under Section CXXVII. of Act XXXII. of 1860, to exempt the Officers and Public Servants noted in the margin, whose salaries may be less than Rupees 415-6-0 a month, from the operation of the Income Tax.

1. Civil Assistant Surgeons.
2. Deputy Supdts. of Police.
3. Serjeants of Police.
4. Police Darogahs.
5. Jail Darogahs.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 1590.

FROM LORD H. ULICK BROWNE,
Under-Secy. to the Govt. of India,
Home Department,

TO H. D. SANDEMAN, ESQ.,
Offg. Civil Auditor.

Fort William, the 27th August 1860.

HOME DEPARTMENT,
REVENUE.

SIR,—IN reply to your letter No. —, dated the 21st instant, I am directed to communicate as follows:—

1*st*. Under Section VII. of Act No. XXXIX. of 1860, Assistant Surgeons of Her Majesty's Indian Military Forces, employed as Assistant Surgeons of Civil Stations, are not exempted from the operation of the Income Tax.

2*nd*. Under the terms of Section CXXVII. of Act No. XXXII. of 1860, all Officers of Civil Police are exempted.

3*rd*. Jail Darogahs are not exempted.

I have, &c.,
(Sd.) H. ULICK BROWNE,
Under-Secy. to the Govt. of India.

No. 541.

TO THE SECRETARY TO THE GOVT. OF INDIA,
Financial Department.

SIR,—I HAVE the honor to submit copy of a correspondence with the Solicitor to Government, and the original Opinion of the Advocate-General, and the cancelled London Bill, No. 70, dated 7th June 1860, referred to therein, for information and such orders as Government may see fit to issue.

I have, &c.,
(Sd.) J. I. HARVEY,
Sub-Treasurer.

FORT WILLIAM;
General Treasury,
The 5th September 1860.

No. 524.

To the Solicitor to Government.

Sir,—I have the honor to refer you to Rule 2, Section XCIX. Act XXXII. of 1860, and to forward for inspection a London Bill, No. 70, dated 7th June 1860, drawn on India, in payment of Interest accruing on Enfaced Government Promissory Notes of the Indian Government held in England, and to request that you will obtain for me the opinion of the Advocate-General with the least possible delay, on the point whether *similar Bills*, being for amount of Interest falling due on or after the 1st August 1860, and on which the Income Tax (I presume the English Tax) has been deducted in England, as shewn in the Bill herewith forwarded, are, on presentation for payment *here*, subject to further deduction of Indian Government Income Tax, under the Section above quoted, or are exempt from any further charge on account of Income Tax in India in consequence of the deduction, as shewn in the Bill of the Income Tax in England.

I have, &c.,

(Sd.) J. I. Harvey,

Sub-Treasurer.

General Treasury,
The 4th September 1860.

P. S.—The return of the Bill sent for inspection is requested when no longer required.

(Sd.) J. I. Harvey,

Sub-Treasurer.

(True Copy)

(Sd.) J. I. Harvey,

Sub-Treasurer.

No. 273.

From R. F. Stack, Esq.,

Officiating Solicitor to Government,

To J. I. Harvey, Esq.,

Sub-Treasurer.

Fort William, the 4th September 1860.

Sir,—With reference to your letter No. 524, dated the 4th instant, I have the honor to forward herewith, for your information, a copy of the Advocate-General's Opinion as to whether a London Bill for payment of Interest on Government Securities is subject to any deduction in respect of Indian Income Tax.

2. The Bill No. 70, dated 7th June 1860, is herewith returned.

I have, &c.,

(Sd.) R. F. Stack,

Offg. Solicitor to Government.

Opinion.

I am clearly of opinion that the Bill in question is not subject to any deduction in respect of Indian Income Tax, and should be paid in full.

I presume, from its date, that the Bill is one drawn in London in payment of a Note of the 5½ per Cent. Loan, Enfaced for payment in London by Draft in Calcutta *before* the Treasury announcement in Calcutta that no Promissory Notes would be so Enfaced for the future, otherwise than subject to the deduction of Indian Income Tax. The holders of all Notes of the Government of India Enfaced, before the Income Tax came into operation, for payment of Interest in London by Draft in Calcutta, without the addition of the words "subject to Indian Income Tax," or similar words, will be entitled, I think, to receive the Bills in London for the amount of the Interest, without any deduction of Indian Income Tax; and the holders of the Bills so drawn will be entitled to payment of them in India without any such deduction; and even as to Notes Enfaced after the Income Tax came into operation, if the authorities in London omit to notify on the face of the Bill that it is subject to *Indian* Income Tax, any *bonâ fide* holder of the Bill for value, without notice, may claim payment of the amount of the Bill without deduction in Calcutta.

The circumstance that English Income Tax has been deducted (whether rightly or wrongly) from the amount of the Bill in London can in no way affect the question as to the deduction of Indian Income Tax from the amount of the Bill in Calcutta.

(Sd.) W. Ritchie.

The 4th September 1860.

(True Copy)

(Sd.) R. F. Stack,

Offg. Solicitor to Government.

No. 8038.

To the Sub-Treasurer,

Fort William.

Financial Department.

Sir,—I am directed to acknowledge the receipt of your letter No. 541, dated the 5th instant, forwarding copy of a correspondence with the Solicitor to Government, together with a cancelled London Bill, No. 70, dated 7th June last, for information and such orders as the Government may see fit to issue.

2. In reply I am desired to inform you, that His Excellency the Governor General in Council, seeing no reason to dispute the correctness of the opinion of the Advocate General on the subject referred to, requests that it may be acted upon.

3. The original enclosures of your letter are returned, copies being kept for record.

I have, &c.,

(Sd.) C. H. Lushington,

Secy. to the Govt. of India.

Council Chamber,
The 8th September 1860.

Ordered, that a copy of the above letter, together with a copy of that to which it is a reply, and its enclosures, be sent to the Sub-Treasurer at Madras, for information and guidance, in reply to his Telegram* of the 1st instant.

Ordered also, that a copy of the same documents be sent to the Sub-Treasurer, Bombay, for information and guidance.

* Enquiring whether Secretary of States' Drafts for Interest due on the 1st August are subject to deduction of Income Tax.

No. 103.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 4th September 1860.

No. 2970 of 1860.

FROM CAPTAIN W. F. MARRIOTT,
Acting Secretary to Government,

TO MAJ.-GENL. SIR R. J. H. BIRCH, K. C. B.,
Secretary to the Govt. of India,
Military Department.

SIR,—WITH reference to your letter No. 128, of 4th August, I am directed to request information whether Naval Pensioners are exempt from the Income Tax.

I have, &c.,
(Sd.) W. F. MARRIOTT, *Captain,*
Acting Secy. to Govt.

POONA,
The 21st August 1860.

ORDERED, that a copy of the above letter be forwarded to the Home Department (Marine) for consideration.

(True Extract)
(Sd.) F. D. ATKINSON, *Major,*
Deputy Secy. to the Govt. of India.

No. 1991.

Transferred to the Financial Department for disposal, with reference to Resolution recorded in that Department No. 8041, dated the 7th instant.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 11th September 1860.

No. 9235.

TO THE ACTING SECRETARY TO THE GOVERNMENT OF BOMBAY.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter, to the address of the Secretary to the Government of India, in the Military Department, No. 2970, dated 21st ultimo, requesting information whether Naval Pensioners are exempt from the Income Tax.

2. In reply, I am desired by the Governor General in Council to intimate that Naval Pensioners in receipt of Pensions, not exceeding the pay and allowances of a *Lieutenant of the Navy*, may be exempted from Income Tax, as coming within the spirit of Section IX. of the Act No. XXXIX. of 1860, in the same way as Military Pensioners have been exempted under the orders passed by this Government in the Military Department, No. 149, dated the 6th August 1860, copy of which is annexed for reference.

I have, &c,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM,
The 14 h Sept. 1860.

ORDERED, that a copy of the above letter be sent to the Offices of Account noted in the margin, for information, with reference to the communication from this Department, dated the 7th ultimo.

Accountant-General, India.
" " Madras.
" " Bombay.
" " Bengal.
" " N. W. P.
" " Punjab.

No. 3A.

FROM G. COUPER, ESQ.,
Secy to the Govt. of the N. W. P.,

TO THE SECY. TO THE GOVT. OF INDIA,
HOME DEPARTMENT.
Fort William.

Dated Nynee Tal, the 1st September 1860.

REVENUE.

SIR,—SECTION CXXXIII. Act XXXII. of 1860 empowers the Local Government, subject to the approval of His Excellency the Governor General in Council, to exempt from the duties chargeable under the Act, all property, whether moveable or immoveable, which may be exclusively devoted to religious or quasi-religious and charitable public purposes.

2. The Lieutenant Governor is strongly disposed to exempt all such property entirely from the operation of the Act. He is not insensible to the force of the argument which may be brought against all such exemptions. He readily admits that the very essence of an Income Tax is its universality, and that every exemption adds to the hard bearing of the impost on those who have to pay it. But it is the Lieutenant-Governor's belief at the same time that all classes of the community, Christian, Mahomedan, and Hindoo in these Provinces, would rather favor and commend the exemption now advocated than resent it, and would pay their own quota with all the more willingness because of such exemption.

3. It is not intended by this that the personal income of Religiosi should be exempted from duty. These will be charged as the Income of a Trader or a Lawyer would be, *property* only, whether moveable, or immoveable being excepted.

4. The Income Tax Receipts will be but little diminished, the Lieutenant-Governor thinks, by this exemption, while the chances of opposition to the execution of the Act, and the risk of arousing the religious fanaticism of the Mahomedan and Hindoo classes, will be averted.

5. I am desired by the Lieutenant-Governor to request the earliest practicable reply to this proposal.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt. of the N. W. P.

No. 1992.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department No. 8041, dated the 7th instant.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 11th September 1860.

Message by Electric Telegraph.

From Calcutta, Bengal, 15th September.
From Financial Secretary.
To Nynee Tal.
To the Lieutenant-Governor, N. W. P.

I AM desired in reply to Mr. Couper's letter No. 3A., of the 1st instant, to state that the Governor General in Council concurs in opinion with you, that all property clearly proved to be exclusively devoted to religious and charitable public purposes should be exempted from Income Tax, on the understanding, however, that the Income of individuals derived therefrom will be taxed, provided it be in excess of Rupees 200 a year.

Copy of the above Message, and of the letter of the Government, North-Western Provinces, to which it is a reply, forwarded to the Foreign Department, and the several Local Governments, for the issue of the necessary orders.

No. $\frac{646}{1286}$, *dated 6th September* 1860.

FROM THE SECY. TO THE GOVT. OF THE PUNJAB,

TO THE SECY. TO THE GOVT. OF INDIA,

FOREIGN DEPARTMENT.

SUBMITS for orders of Supreme Government copy of a letter from the Director of Canals, enquring whether the Civil Allowances of certain Canal Officers are liable to the Income Tax.

Copy of a letter No. 569, *dated 28th August* 1860, *from the Director of Canals, Punjab, to the Secretary to the Government of the Punjab.*

"The *Civil Allowances* passed to Officers and Non-Commissioned Officers in the Canal Department, for the month of July, having been assessed in this Office under Schedule 4, although the aggregate receipts of the Officers in question are less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India, the Superintendent of the Baree Doab Canal objects to the Assessment, and claims exemption under Section CXXVII. of Act XXXII. of 1860, I have the honor to solicit the orders of His Honor the Lieutenant-Governor whether the term "Pay and Allowances" in the above Section includes Civil or Departmental Allowances passed in this Office, and whether such allowances are exempt from the operations of the Income Tax, or not."

(True Copy)

(Sd.) R. H. DAVIES,

Secy. to Government, Punjab.

No. 4131.

TRANSFERRED to the Financial Department for disposal.

By Order, &c.,

(Sd.) C. U. AITCHISON,

Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT,
The 14th September 1860.

No. 9326.

TO THE SECRETARY TO THE GOVERNMENT OF THE PUNJAB.

FINANCIAL DEPARTMENT.

SIR,—IN reply to your Docket No. $\frac{646}{1786}$, dated 6th instant, enquiring whether the Civil Allowances of certain Canal Officers are liable to the Income Tax, I am directed to refer you to Section VII. of Act XXXIX. of 1860, which declares that the exemption provided in Section CXXVII. of Act XXXII. of 1860 shall not extend to Military men in Civil employment other than employment in the Police. The Canal Officers in question are therefore liable to the Income Tax.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

FORT WILLIAM,
The 18th September 1860.

No. 2393.

FROM THE UNDER-SECY. TO THE GOVT. OF BENGAL,

TO THE SECY. TO THE GOVT. OF INDIA,

HOME DEPARTMENT.

Dated on Board the "Rhotas," off Khoostea,
The 7th September 1860.

REVENUE.

SIR,—I AM directed to forward, for submission to His Excellency the Governor General of India in Council, the accompanying Extract (paragraphs 1 to 3) from a letter this day addressed to the President of the Income Tax Commission, and to state that the Lieutenant-Governor will be glad of instructions from His Excellency in Council on the two first points therein referred to, namely, whether a gentleman in private business should be allowed to continue in that business after his appointment as an Assessor; and whether Sircars should be employed to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions.

2. I am at the same time desired to transmit, for the consideration and orders of the Government of India, the accompanying Extract (paragraph 4) from Mr. Grote's letter, relative to a mistake in the amount of salary proposed for the Clerk to the Commissioners.

I have, &c.,

(Sd.) H. BELL,

Under-Secy. to the Govt. of Bengal.

Extract from a letter from the Under-Secretary to the Government of Bengal, to A. GROTE, ESQ., *President of the Income Tax Commission, No.* 2392, *dated the 7th September* 1860.

Para. 1.—I AM directed to acknowledge the receipt of your letter No. 4, dated the 31st August last, and with reference to paragraph 1, in which you enquire whether it is necessary that an Assessor of the Income Tax shall devote the whole of his time exclusively to the duties of that Office, I am desired to inform you that the Lieutenant-Governor apprehends that it will be generally expedient that an Assessor should devote the whole of his time exclusively to his duties under the Income Tax Act; but the Commissioners may perhaps be aware that Mr. Heysham was allowed to retain his small Office of Collector of Suburban Horse and Wheel Tax with his Assessorship, and that Mr. Baker, who is understood to have much spare time at his disposal as Superintendent of Salt Golahs at Howrah, has been allowed to join to his duties in that capacity those of an Assessor for Howrah, on a

reduced salary. The highest amount of salary authorized for a Presidency Assessorship is so small, and there is consequently so much difficulty in obtaining qualified men to fill the Office, that it has been found advisable in these instances to allow the Office of Assessor to be held with another Public Office not occupying much of the holder's time.

2. But the Lieutenant-Governor believes that the Commissioners have in view, in putting this question now, the question whether a gentleman in private business should be allowed to continue to employ himself in that business after his appointment as Assessor. This involves other considerations besides that of time for the duties of the Government Office. The general rule is against salaried Officers in the Revenue Department being engaged in private business. But on this point the Lieutenant-Governor will take the instructions of the Government of India.

3. On the question of allowing Sircars to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions, I am directed to state that it still appears to the Lieutenant-Governor that the employment of persons of this sort, on necessarily very low salaries, in any part of the business of Assessment, would be contrary to the spirit of the instructions of the Government of India, and would facilitate abuses, which it is an object of the first importance to avoid. But the Lieutenant-Governor will take the orders of the Government of India on this point also.

Extract from a letter from A. GROTE, ESQ., *President to the Income Tax Commission, to* A. MONEY, ESQ., C. B., *Officiating Secretary to the Government of Benjal, dated the* 31*st August* 1860, *No.* 4.

Para. 4.—I AVAIL myself of this opportunity of correcting a mistake in regard to the salary of the Clerk to the Commissioners. As stated in my letter of the 16th instant, it was intended that this should be fixed at the amount which he has been receiving as Clerk of the Indigo Commission, which I believed to be Rupees 400, instead of Rupees 450, which I find he has actually been drawing. I request that the necessary steps may be taken to rectify this error.

(True Extracts)

(Sd.) THOMAS JONES,
Register, Bengal Secretariat.

No. 2012.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department, No. 8041, dated the 7th instant.

By Order, &c.,

(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 12*th September* 1860.

No. 9522.

TO THE SECRETARY TO THE GOVT. OF BENGAL.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of Mr. Under-Secretary Bell's letter No. 2393, dated 7th instant, and in reply to inform you that the Governor General in Council considers, in respect to the first point, that a gentleman in private business should not be allowed to continue in that business after his appointment as an Assessor. If the scale of salary now fixed for the Income Tax Assessors be found insufficient to secure the services of efficient and respectable men, who will devote their whole time to the duties of Assessment, the Governor General in Council requests that His Honor the Lieutenant-Governor of Bengal will propose salaries for the Assessors within such limit as he may deem necessary.

2. Regarding the second point, I am desired to observe that the employment of Sircars to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions is, in the opinion of His Excellency in Council, highly objectionable. He considers that such enquiries should be conducted by the Assessors themselves, and that the employment of Sircars should not be resorted to except in cases of last necessity.

3. Referring to the third point, the Governor General in Council is pleased to sanction the increase proposed to the salary of the Clerk to the Income Tax Commission, *viz.* from Rupees 400 to 450 per month.

ORDERED, that a copy of the above letter be sent to the Home Department, with reference to Endorsement No. 2012, dated 12th instant.

Ordered also, that Paragraph 3 of the foregoing letter be sent to the Civil Auditor and the Sub-Treasurer, Fort William, for information and guidance.

I have, &c.,

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

COUNCIL CHAMBER,
The 21*st September* 1860.

MEMORANDUM.

THE Civil Auditor has, in auditing the Pay Abstract of this Office for August last, taxed that portion of the salary of the Establishment which, in the shape of *Fines*, is credited to Government.

Under Rule 12, Section C. of the Income Tax Act, all Official deductions are exempted from taxation.

The Auditor, or rather his Establishment, thinks that fines imposed by the Head of an Office are like fines imposed by the Police or any Judicial Authority.

The undersigned Assistants beg that the Secretary will be kind enough to issue instructions for the refund to them of the amount retrenched from their pay on account of the Tax levied on their Fines.

(Signed) CHARLES ASHE.
" PEEONATH DUTT.
" RAJNARAIN DUTT.
" WOODOY CHUNDER MITTER.
" BHOJOKISSEN GHOSE.
" JUDOO NAUTH GHOSE.
" NILCOMUL BYSACK.
" VESHNU CHUNDER CHATTERJEE

FINANCIAL DEPARTMENT,
The 15*th September* 1860.

No. 9224.

FORWARDED to the Officiating Civil Auditor for report.

By Order, &c.,

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM;
Financial Department,
The 15*th September* 1860.

No. 2979.

FROM H. D. SANDEMAN, ESQ.,
Offg. Civil Auditor,

TO C. H. LUSHINGTON, ESQ.,
Secretary to the Govt. of India,
Financial Department.

Fort William, the 17th September 1860.

SIR,—I HAVE the honor to acknowledge the receipt of your Memorandum No. 9224, forwarding for report a representation, signed by eight Clerks of your Office, stating that I have, under the Income Tax Act, "taxed that portion of the Salary of the Establishment which in the shape of *Fines* is credited to Government," and requesting that I may be directed to refund the same, in virtue of the provisions of Rule 12, Section C. of the Act.

2. The Rule quoted refers to "Official deductions" from Salaries, and the question at issue is, therefore, whether a fine is to be regarded, in the light of an Official deduction, or treated simply as a punitive measure. I have allowed no exemption in such cases on the supposition that fines should be held in the latter of these two senses, and therefore no more admissible to the indulgence of exemption than they would be were they inflicted by a Police Magistrate or other Judicial Authority, the argument of which is, that the Government should not in equity suffer through the misbehaviour of an individual.

3. The question is a nice one, and I have been asked in one instance how I would proceed in the supposed case of a man being fined to the full extent of his salary, where there would be nothing left to tax from; yet the same argument would appear to me to apply even here, and that A. B., a Clerk in an Office, drawing Rupees 100 per mensem would not escape the payment of Income Tax were he fined even to the full extent of his salary by a Judicial Authority for misbehaviour.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 9639.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 21st September 1860.

READ a Memorandum by Mr. C. Ashe and seven other Assistants, belonging to the Office of the Secretary in this Department, dated 15th instant, representing that the Civil Auditor has, in auditing the Pay Abstract of the Office for August last, taxed that portion of the salary of the Establishment which, in the shape of *Fines*, is credited to Government, although, under Rule 12, Section C. of the Income Tax Act, all Official deductions are exempted from taxation.

Read Endorsement to the Officiating Civil Auditor, Fort William, No. 9224, dated 15th instant, forwarding the above for report.

Read a letter from the Officiating Civil Auditor, Fort William, No. 2979, dated 17th instant, stating, with reference to the above, that "the Rule quoted refers to 'Official deductions' from salaries, and the question at issue is, therefore, whether a fine is to be regarded in the light of an Official deduction or treated simply as a punitive measure." The Auditor says that he has "allowed no exemption in such cases, on the supposition that fines should be held in the latter of these two senses, and therefore no more admissible to the indulgence of exemption than they would be were they inflicted by a Police Magistrate or other Judicial Authority, the argument of which is, that the Government should not in equity suffer through the misbehaviour of an individual."

RESOLUTION.—The Governor General in Council observes, that the Auditor is wrong in the above view.

2. It cannot, in the opinion of His Excellency in Council, be intended that Clerks should pay Income Tax on any portion of salary stopped by way of fine by the Head of the Office in which they are serving, in the manner indicated in the cases adverted to; and he accordingly directs that, in the cases in question, the amount of Tax so levied be refunded. The Assessment should be made only on the amount paid to the Clerks, though the fact of that amount being liable, or otherwise, in any particular month, will fairly be held to turn on the total amount of salary assigned to their respective appointments.

3. Thus, a man whose salary is Rupees 20, and who has been fined 10 Rupees in any month, will in that month have to pay Income Tax on 10 Rupees only.

ORDERED, that a copy of the above Resolution be forwarded to the Civil Auditor, Fort William, for information and guidance, with reference to his letter above noticed.

Ordered also, that a copy of the above Resolution be sent to the Sub-Treasurer, Fort William, for information and guidance.

Ordered also, that a copy of the above Resolution be forwarded to the Departments,* Governments,† Administrations,‡ and Auditors,§ noted in the margin, for information and guidance, and for the issue of further necessary orders.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, North-Western Provinces, Punjab, Madras, and Bombay.
‡ Chief Commissioners of Oude, Nagpore, Pegu, and Tenasserim Provinces, and Resident at Hyderabad.
§ Civil Auditors, North-Western Provinces, Punjab, Madras, and Bombay.

(A true Extract)
(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Incorporated by Letters Patent.

No. 925.

THE AGRA AND UNITED SERVICE BANK, LIMITED.
Calcutta, the 22nd September 1860.

THE FINANCIAL SECY. TO THE GOVT. OF INDIA,
Fort William.

SIR,—I HAVE the honor to enclose a letter, to your address, from Mr. J. Thornton, Civil Service, the answer to which you will observe he wishes sent through this Bank in an open letter. Your attention in this matter will oblige.

Your, &c.,
(Sd.) H. G. DUNLOP,
Deputy Manager.

FROM JOHN THORNTON, ESQ.,
Late Bengal Civil Service,

TO THE FINANCIAL SECY. TO THE GOVT. OF INDIA,

London, August 3rd, 1860.

SIR,—SINCE I left India, six years ago, the Agra Bank in Calcutta has drawn my Annuity, and remitted the amount to me Quarterly in England.

You will oblige me by informing me whether, under these circumstances, the Annuity is subject to the new Indian Income Tax. I have of course always paid the English Income Tax upon it, and I must continue do so, under the provisions of the English Act.

I understand that Annuitants, who draw their Pensions in England, have been declared exempt from the Indian Tax, and, as I am virtually in the same position as they are, (the money being received and spent in England), I submit that I should be considered exempt also.

I have the honor to request that you will lay this reference before the Right Hon'ble the Governor General in Council, and that you will inform me of the result in a letter addressed, under a flying seal, to the care of M. Balfour, Esquire, Manager, Agra and United Service Bank, Calcutta.

I have, &c.,
(Sd.) JOHN THORNTON,
Late Bengal Civil Service.

No. 9982.

To J. THORNTON, ESQ.,
Care of M. BALFOUR, ESQ.,
Manager, Agra Bank.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter dated 3rd ultimo, enquiring whether your Annuity is subject to the Indian Income Tax, and in reply to inform you that the Annuities paid in India are subject to the Indian Income Tax.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM,
The 26th September 1860.

ORDERED, that the above papers be published in the *Calcutta Gazette,* for the information and guidance of all Officers concerned.

By Order of the Governor General in Council,
C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 1793.

FROM J. D. BOURDILLON, ESQ.,
Secy. to the Govt. of Fort St. George,

To W. GREY, ESQ.,
Secy. to the Govt. of India.

SIR,—WITH reference to my letter of the 6th ultimo, No. 1531, I am directed by the Hon'ble the Governor in Council to forward the accompanying letters* from the Secretary to the Civil Fund, and from the Adjutant General of the Army, requesting respectively that the Civil Fund, and the Mount Cantonment Soldiers' and Widow's Fund, may be exempted from the operation of the Income Tax, under Clause 133 of the Act.

* From the Secretary to the Civil Fund, 11th September 1860.
From the Adjutant General of the Army, 19th September 1860.

2. The grounds of the application in both cases are that the Funds are purely of a charitable nature; and as such they appear to this Government to be entitled to consideration. They are therefore of opinion that the Funds in question are within the intention of the Clause quoted, but uniformity of practice being very desirable, they think it best to request the orders of the Government of India on the case.

I have, &c.,
(Sd.) J. D. BOURDILLON,
Secretary to Government.

REVENUE DEPARTMENT;
Fort St. George,
The 4th October 1860.

No. 2319.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 16th October 1860.

No. 105.

FORT WILLIAM, FINANCIAL DEPARTMENT.
The 27th October 1860.

THE Governor General in Council considers that, under the terms of Section CXXXIII. of the Income Tax Act, the Madras Civil Fund, and the Mount Cantonment Soldiers' and Widow's Fund, are both exempt from the operation of the Tax.

COPY forwarded to the Home Department, with reference to the Endorsement No. 2319, dated 16th instant, for communication to the Madras Government, and original papers returned.

Copy published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 10980.

TO THE SECRETARY TO THE GOVERNMENT OF BOMBAY.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your Telegram dated the 26th ultimo, enquiring if the rental of land below Rupees 600 is to be taken into consideration in determining the aggregate of a person's Income, with the view of deciding whether, under Sections CXVI. and CXVII. of the Income Tax Act, he is exempt from taxation.

2. This enquiry, it appears to the Governor General in Council, is made with reference to the provision contained in Section CXXX. of the Act that "Ryots and persons in the occupation of lands for agricultural purposes, and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said duty in respect only of the occupation of such lands, unless the rent paid by such Ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to Rupees 600 per annum, or unless

the full annual value of such land at a rack rent shall exceed that amount."

3. In reply, I am directed to state, that Section CXXX. does not appear to give exemption in cases in which Ryots are possessed of property other than what is derived from the occupation of lands, and that the rental of land below Rupees 600 per annum ought, therefore, in the opinion of His Excellency in Council, to be taken into consideration in determining the aggregate of a person's Income, with the view of deciding as above.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

FORT WILLIAM,
The 2nd November 1860.

No. 106.

ORDERED, that a copy of the above letter be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

No. 94A.

FROM G. COUPER, ESQ.,

Secy to the Govt. of the N. W. P.,

TO C. H. LUSHINGTON, ESQ.,

Secy. to the Govt. of India,

Financial Department, Fort William.

Dated Nynee Tal, the 10th October 1860.

REVENUE.

Income Tax.

SIR,—THE Officiating Civil Auditor of these Provinces has submitted for decision a question, as to whether Deputation Allowance, drawn by an Establishment while on the Tour, as distinguished from Travelling Allowance, which is exempted by Section CXXIX. of Act XXXII. of 1860, and which is drawn in addition to Deputation Allowance while such Establishment is actually on the march, is assessable under the Income Tax Act.

2. The Lieutenant-Governor is of opinion that Deputation Allowance, drawn by a Government Establishment while on Tour, is chargeable with duty under Act XXXII. of 1860. It is not exempted by Section CXXIX. of the Act in express terms, and by those terms His Honor presumes we must be guided, although the allowance in question is very much in the same category with "Travelling Allowance," being granted to enable the parties to meet the additional expenses incidental to absence from the Head-Quarters of the Government.

3. But as the period for which such Deputation Allowance may be drawn will vary, a doubt arises as to the Rules under which the duties should be assessed.

4. It may be regarded, *First*, as "a payment made by Government" to a Public Officer "requiring Audit," and in that case duties will be assessable under Rule 1 of Section C.

5. It may be regarded, *Secondly*, as included in the "other profits" referred to in Section C., as "accruing by reason of an Office or employment," and in that case, under Rule 3 of the Section cited, the duties would be assessable according to "the provisions of Part IV. of the Act."

6. *Thirdly*, it may be looked upon as "the additional salary, perquisite, or profits," contemplated in Rule 13 of the same Section, in which case, as it, namely the Deputation Allowance, is "a payment made by Government," and "requiring Audit," the duties would be assessable by the Civil Auditor as ex-officio Assessor under Rule 1.

7. The Lieutenant-Governor is inclined to think that this latter is the correct view. This Deputation Allowance, payable by Government for varying periods, is *pro tempore* an additional profit accruing by reason of the Public Office which the recipient holds, and seems to come within the intention of Rule 13.

8. But even if this be the case the difficulty does not cease to exist. For instance, A. is in the receipt of a fixed monthly salary of Rupees 40 per mensem, or 480 per annum. If he have no other source of Income, A. is chargeable to the duties at the rate of two per Cent. on his salary. But if A. receive Deputation Allowance of the nature of that under notice, at the rate of Rupees 5 per mensem, for six months during the year of assessment, his whole Income for the year will be raised above Rupees 500, and the proper rate of assessment, in that view, will be four per Cent.

9. According to Rule 1 of Section C. the assessment in respect of "any payment made by Government" must be made at the time of Audit. Therefore, for the six months during which, in the case above supposed, A. will draw no Deputation Allowance, he will be assessed by the Civil Auditor at the rate of two per Cent., and during the remaining six months at the rate of four per Cent. In such a case, His Honor presumes, it would be the duty of the Civil Auditor to surcharge, or make an additional assessment, under Rule 13, to the extent of the difference between the amount of the duties as charged for the one period of six months at the rate of two per Cent. and the amount of the same computed at four per Cent.

10. The Lieutenant-Governor begs the instructions of His Excellency the Viceroy in Council on the subject.

I have, &c.,

(Sd) G. COUPER,

Secy. to the Govt., N. W. P.

No. 10981.

FROM C. H. LUSHINGTON, ESQ.,

Secy. to the Govt. of India,

Financial Department.

TO THE SECY. TO THE GOVT. OF THE N. W. P.

Dated Fort William, the 3rd November 1860.

FINANCIAL DEPT.

Income Tax.

SIR,—I AM directed to acknowledge the receipt of your letter No. 94, dated the 10th ultimo, requesting the instructions of this Government as to whether Deputation Allowance, drawn by an Establishment while on Tour, as distinguished from Travelling Allowance, which is exempted from Income Tax, and which is drawn in addition to Deputation Allowance, is assessable under the Income Tax Act.

2. In reply I am desired to intimate, for the information of the Hon'ble the Lieutenant-Governor, that the Governor General in Council is of opinion that there is a clear difference between an

allowance given specifically for *travelling* and an allowance (Deputation Allowance) given under peculiar circumstances, for the purpose of bringing up the salary *proper* of an Officer to an amount equivalent to that at which his salary, virtually diminished to him by those peculiar circumstances, would otherwise stand; and hence His Excellency in Council agrees with His Honor the Lieutenant-Governor in thinking that *Deputation* Allowance should, like the salary proper, be taxed.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 107.

COPY of the foregoing Correspondence to be published in the *Calcutta Gazette* for general information.

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 3682.

FROM THE OFFG. SECRETARY TO THE CHIEF COMMISSIONER OF OUDH,
TO THE DEPY. SECY. TO THE GOVT. OF INDIA,
Foreign Department,
Calcutta

Dated Lucknow, the 13th October 1860.

REVENUE.

SIR,—I AM directed to forward to you, for submission to His Excellency the Governor General in Council, a Correspondence, noted in the margin, with the Commissioner of the Lucknow Division, regarding the liability of Missionaries to the Income Tax.

From Commissioner, No. 1961, dated 10th October.
To Commissioner, No. 3681 of this date.

I have, &c.,
(Sd.) C. CURRIE,
Offg. Secy. to the Chief Commr., Oudh.

(COPY.)

No. 1961.

FROM THE OFFG. COMMR. AND SUPDT.,
LUCKNOW DIVISION,
TO THE SECY. TO CHIEF COMMISSIONER, OUDH.
Dated Lucknow, 10th October 1860.

REVENUE DEPARTMENT.

SIR,—THE Missionaries are paid by the head of their Society at Calcutta, I beg therefore to be informed if they will be called on to fill in their Returns and pay here, or if they come under the denomination of the Companies alluded to in Sections LXXXVIII. to XCII. of Act XXXII. when the Tax would be paid at Calcutta, agreeable to Section LXXXIX. The term "Company" is defined, at Paragraph 7, Section CCXLVIII., as "any Society, Association, Fraternity, or Partnership of any kind whatever, carried on by more than six persons." I therefore presume the Missionaries may be left to the head of their Fraternity.

I have, &c.,
(Sd.) L. BARROW,
Offg. Commr. and Supdt.
(True Copy.)
(Sd.) C. CURRIE,
Offg. Secy. to Chief Commr., Oudh.

(Copy.)

No. 3681.

FROM C. CURRIE, ESQ.,
Offg. Secy. to Chief Commr., Oudh,

TO THE COMMR. AND SUPERINTENDENT,
LUCKNOW DIVISION.
Dated Lucknow, the 13th October 1860.

REVENUE.

SIR,—IN reply to your letter No. 1961, dated 10th instant, regading the liability of Missionaries to the operation of the Income Tax, I am directed to state that the Chief Commissioner thinks that the Missionaries of the Church of England constitute a Society within the meaning of Act XXXII. of 1860, but he is not certain whether Missionaries of other denominations (the American for instance) are organized as a Society, and this point should be ascertained.

I have, &c.,
(Sd.) C. CURRIE,
Offg. Secy. to Chief Commr., Oudh.
(True Copy.)
(Sd.) C. CURRIE,
Offg. Secy. to the Chief Commr., Oudh.

No. 5016.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) C. U. AITCHISON,
Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT,
The 24th October 1860.

No. 109.

FINANCIAL DEPARTMENT.

Fort William, the 1st November 1860.

To the Governor-General in Council the view expressed by the Chief Commissioner of Oudh, in his Officiating Secretary's letter No 3691, dated the 13th ultimo, to the address of the Commissioner of the Lucknow Division, does not appear to be correct.

His Excellency in Council observes that the funds of the Missionary Societies will be assessed at Head-Quarters, on Returns furnished by the Secretaries or Principal Agents, under Section LXXXIX. of the Income Tax Act; but as the Salaries and General Incomes of the Missionaries are liable to separate assessment, each Missionary ought, it appears to His Excellency in Council, to give in Returns, and pay the amount of his Assessment at the place at which he may be residing.

ORDERED, that a copy of the above be sent to the Foreign Department for information, with reference to Endorsement from that Department No. 5016, dated the 24th ultimo.

Ordered also, that the above Resolution and Papers be published in the *Calcutta Gazette*.

By Order of the Governor-General in Council

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 3rd November 1860.

No. 1084 *of* 1860.—Lieutenant Arthur Prinsep, of the 4th European Light Cavalry, is allowed leave of absence for six months to proceed to Ceylon for special employment there.

No. 1085 *of* 1860.—The Ordnance Depot formed at Raneegunge, under the authority of Government General Order No. 1246 of the 6th October 1857, is hereby abolished.

Fort William, the 5th November 1860.

No. 1086 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Captain James Dawson MacDonald, of the 39th Regiment Native Infantry, Commandant of the Deolee Irregular Force ...	For fifteen months, under the new Regulations.
Assistant Surgeon Henry William Spry, of the Medical Department ...	For two years, under the old Regulations.

Fort William, the 6th November 1860.

No. 1087 *of* 1860.—His Excellency the Governor General of India in Council is pleased to admit the under-mentioned men, of the 49th Regiment Madras Native Infantry, to the 3rd Class of the Order of Merit, as a reward for their conspicuous gallantry in the Field on various occasions during the past disturbances :—

Havildar	Kolundeveilloo,	Gen. No. 672,	Rifle Company.
„	Verderajoo,	„ 1560,	„
„	Mahomed Yacoob,	„ 1694,	„
Naick	Sheik Abdoolah,	„ 2015,	„
Private	Seik Mohdeen,	„ 1566,	„
Pensioned Havildar	Abdool Khadir,	„ 1425,	„

No. 1088 *of* 1860—The under-mentioned individual is admitted to Pension, as specified opposite to his name :—

Gunner Thomas Percival, of the 3rd Troop, 3rd Brigade, Horse Artillery ...	One Shilling per diem, payable in Europe.

No 1089 *of* 1860.—Captain J. S. Dunbar, of the 64th Regiment Native Infantry, Sub-Assistant Commissary General, is allowed leave of absence for three months, from the date on which he may be relieved of his duties, to visit the Presidency, preparatory to applying for Furlough to Europe on private affairs.

No. 1090 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following promotion and appointment :—

Captain R. G. Simeon, 4th European Light Cavalry, Deputy Assistant Adjutant General, to be Assistant Adjutant General of Division, *vice* Major A. H. Ross, 42nd Native Infantry, who is permitted to resign that appointment from the 1st instant.

Major S. Richards, 55th Native Infantry, Brigade Major at Barrackpore, to be Deputy Assistant Adjutant General of Division, *vice* Captain Simeon, promoted, and to complete the Establishment.

No. 1091 *of* 1860.—The following Promotion is made :—

51st Regiment Native Infantry.

Ensign Henry Augustus Plowden to be Lieutenant, from the 13th September 1860, *vice* Lieutenant J. W. Campbell, deceased.

No. 1092 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Fort William.
Captain J. W. L. Bird, 11th Native Infantry ...	27th October 1860.
Surgeon Major A. W. Crozier, F. R. C. S., of the Medical Department ...	
Lieutenant G. C. Udny, of the 5th European Regiment ...	
Captain J. G. Sparke, 21st Native Infantry ...	28th October 1860.
Lieutenant H. J. Wheler, 38th Native Infantry ...	
Lieutenant-Colonel A. Taylor, C. B., Engineers, Department Public Works ...	29th October 1860.
Lieutenant C. N. McMullin, 73rd Native Infantry ...	
Lieutenant F. Henderson, 16th Native Infantry ...	
Lieutenant D. S. Pemberton, Artillery ...	
Ensign E. Packe, 37th Native Infantry ...	
Surgeon H. M. Cannon, M. B., Medical Department ...	

No. 1093 *of* 1860.—His Excellency the Governor General in Council is pleased to admit Lance Naick Dokul Sing, of the 3rd Regiment Bombay Light Cavalry, to the 3rd Class of the Order of Merit, as a reward for his conspicuous gallantry at Sindwaha in Bundelcund, while engaged with a body of Rebels on the 19th October 1859.

No. 1094 *of* 1860 —The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant John Lampen, of the 11th Madras Native Infantry ...	For fifteen months, under the new Regulations.

No. 1095 *of* 1860.—His Excellency the Governor General of India in Council is pleased, in conformity with Clause 1 and 2 of Government General Order No. 196 of the 20th May 1848, to confer the distinction of a Silver Medal on the under mentioned Non-Commissioned Officer of the Madras Army, as also an Annuity, as specified opposite to his name, as a reward for distinguished and meritorious service since enlistment :—

Serjeant Thomas Martin, of the 1st Madras Fusiliers ...	(29), *vice* Quarter-Master Sergeant R. S. Mathews, of the 1st Native Veteran Battalion, deceased.	From the 6th November 1860.

No. 1096 *of* 1860.—The under-mentioned Third Class Sub-Assistants, Great Trigonometrical Survey, are promoted to the Second Class from the 1st instant :—

Mr. Charles Wood.
„ William Francis Trotter.
„ Elliotte Henry Keelan.
„ Francis Bell.

No. 1097 *of* 1860.—The under-mentioned Officers have reported their return from England:—

	Date of Arrival at Fort William.
Brevet Major T. R. Snow, 4th European Light Cavalry Lieutenant T. N. Walker, 2nd European Bengal Fusiliers... Lieutenant L. H. Williams, 5th European Regiment ... Assistant Surgeon F. Carter, Medical Department ...	28th Oct. 1860.
	Date of Arrival at Bombay.
Brevet Colonel G. St. P. Lawrence, C. B., 2nd European Light Cavalry, Agent to the Governor General for the States of Rajpootanah, on leave for eighteen months from the 26th April 1859 ... Brevet Colonel W. F. Beatson, 4th European Regiment ... Brevet Lieutenant Colonel S. J. Browne, 46th Native Infantry, Commandant, 2nd Punjab Cavalry ...	26th Oct. 1860.

No. 1098 *of* 1860.—Major M. J. Turnbull, Officiating Superintendent of Army Clothing, will proceed with all convenient despatch to Meerut, on special duty, making over temporary charge of his Office to Mr. G. W. Kellner, who will assume charge in addition to his present duties.

Major P. R. Innes, Clothing Agent, 1st Division, will proceed to the Presidency under instructions which will be delivered to him by Major Turnbull.

No. 1099 *of* 1860.—His Excellency the Governor General in Council in pleased to make the following appointment:—

Major C. H. S. Scott, Her Majesty's 71st Highland Light Infantry, Officiating Brigade Major at Gwalior, to be a Brigade Major on the Establishment.

No 1100 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the rank of Ensign from the date assigned to him in Government General Order No. 939 of the 15th September last :—

	Date of Arrival at Fort William.
Infantry.	
Mr. Sullivan Edward Becher...	4th Nov. 1860.

R. J. H. Birch, *Major-General,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 264.

Fort William, the 2nd November 1860.

Appointments.—Colonel T. T. Pears, Chief Engineer of Mysore, to be also Secretary to the Commissioner of Mysore in the Public Works Department.

No. 265.

Mr. J. W. O'Connell is appointed a Supernumerary Sub-Engineer of the Third Class in the Public Works Department, and posted to Nuddea Rivers' Division.

No. 266.

The 5th November 1860.

Leave of Absence.—Leave of Absence for fifty days, on Medical Certificate, from the 5th October 1860, is granted to Lieutenant A. H. B. Bruce, Executive Engineer, 4th Division, Grand Trunk Road, in continuation of the six months' leave granted to him in Notification No. 259 of the 26th October 1860, which dated from the 5th April to visit the Presidency, preparatory to applying for Sick leave to Europe.

No. 267.

The 6th November 1860.

Leave of absence for one month is granted to Lieutenant C S. Thomason, Executive Engineer of the Third Class, and Officiating Superintendent, Northern Division, Ganges Canal, preparatory to applying for Furlough to Europe on Medical Certificate.

No. 268.

Appointments.—The under-mentioned Probationary Assistant Overseers are appointed permanently to the Public Works Department as Assistant Overseers, with effect from the 20th September 1860:—

Serjeant Donald Gair, of the Bengal Artillery, attached to the 4th Division, Baree Doab Canal.

Serjeant Patrick Ready, of the 2nd Company, 5th Battalion Artillery, attached to the Meerut Division.

Serjeant W. J. Herdman, of the 1st European Bengal Fusiliers, attached to the Midnapore Division.

No. 269.

Dismissal.—Assistant Overseer Serjeant W. Hannay, of the Bengal Artillery, attached to the Chandwarra Division, is removed from the Public Works Department, and will be remanded to Military duty.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5834.

Appointments.—*The 29th October* 1860.—Native Doctor Joy Gopal Bannerjea to the charge of the Charitable Dispensary at Goberdangah.

The 1st November 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.*:—

In Rungpore.

Mr. A. Rehling.
Baboo Saroodupershad Biswas.

The 2nd November 1860.

In Shahabad.

Mr. C. Davies.

In Tirhoot.

Baboo Burhma Dutt.
„ Joogul Pershad.

In Noacolly.

Gungapersaud Sein.

The 3rd November 1860.

In Sylhet.

Baboo Judunauth Bose, B. A.

Moulavy Aboo Mahomed Abdool Kadir.

In Pooree.

Baboo Brijkishore Ghose.

„ Prannath Sein.

In Cuttack.

Baboo Nemai Churrun Neoghee.

Mr A. Vans Best to be Civil Assistant Surgeon of Raneegunge

LEAVE OF ABSENCE.—*The 5th November* 1860.—Mr. N. S. Alexander, Assistant to the Magistrate and Collector of Sarun, for six weeks under the Financial Resolution of the 14th October 1857, to appear before the Standing Medical Committee at the Presidency.

Mr. W. Collis, Medical Officer of Pubna, for fifteen days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATION.—*The 5th November* 1860.—The leave granted by the Lord Bishop of Calcutta to the Reverend W. C. Bromehead, Chaplain of Dinapore, and notified in the *Gazette* of the 18th ultimo, is cancelled at his request.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

NOTIFICATION.

Fort William, the 30th October 1860.

DECLARATION UNDER SECTIONS II. AND XXXIII. OF ACT VI OF 1857.

Local. WHEREAS it appears to the Lieutenant-Governor of Bengal that Land is required to be taken by Government at the Public expense for a Public purpose, *viz.* for the purpose of constructing a Road from Santipore to Ranaghaut, in the District of Nuddea, it is hereby declared that, for the above purpose, a strip of land of the average breadth of 100 feet and 10 miles in length, more or less, between the above two places, is required.

This Declaration is made, according to Sections II. and XXXIII. of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

NOTIFICATION.

Fort William, the 30th October 1860.

DECLARATION UNDER SECTIONS II. AND XXXIII. OF ACT VI. OF 1857.

Local. WHEREAS it appears to the Lieutenant-Governor of Bengal that Land is required to be taken by Government at the Public expense for a Public purpose, *viz.* for the purpose of constructing a Road from Kishnaghur to Bogoolah, in the District of Nuddea, it is hereby declared that, for the above purpose, a strip of land of the average breadth of thirty-five feet, more or less, on either side of the present Road between Kishnaghur and Bogoolah, is required.

This Declaration is made, according to Sections II. and XXXIII. of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

No. 4444.

NOTIFICATION.—*The 3rd November* 1860.—The Hon'ble the Lieutenant-Governor of Bengal has been pleased, under the authority vested in him by Act XXII. of 1836, to determine, in modification of the Orders of the 24th April 1838, to make the following increase in the rates of Tollage on Boats passing into the Calcutta and Eastern Canals, as specified in Section II. of the above Act, to take effect from the 1st proximo:—Boats now paying Toll at the rate of eight annas per 100 Maunds burthen, shall in future pay twelve annas. Rafts now paying one anna each Timber, shall in future pay one anna and a half. Floats now paying two annas per 100 Bamboos, shall in future pay three annas.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

No. 4510.

APPOINTMENTS.—*The 6th November* 1860.—Mr. Temporary Supervisor E. Hembrough is transferred from the Ramghur to the Dinapore Division.

Probationary Assistant Overseer Mohindronauth Banerjee is transferred from the Suburban Roads to the Ganges and Darjeeling Road Division.

Probationary Assistant Overseer Nobogopaul Dutt is transferred from the 24-Pergunnahs to the Bhangulpore Division.

Probationary Assistant Overseer Heeralall Banerjee is transferred from the Suburban Roads to the Tumlook Division.

NOTIFICATION.—*The 6th November* 1860.—In the *Gazette* of the 3rd instant, Page No. 2322, for Mr. T. "Donby," read Mr. T. "Douly."

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

No. 1834A.

PUBLIC WORKS DEPARTMENT.

Camp Nynee Tal, the 18th October 1860.

Notifications.—Mr. G. H. Batten, Joint Magistrate, is appointed a Member of the Allyghur Road and Ferry Fund Committee.

No. 1865A.

The 20th October 1860.

Lieutenant C. S. Thomason, Officiating Superintendent, Northern Division, Ganges Canal, is allowed one month's leave of absence, to commence from the 1st October, to enable him to visit the Presidency, preparatory to applying for leave to Europe on Medical Certificate.

No. 1868A.

Lieutenant A. H. B. Bruce, Executive Engineer, 4th Division, Grand Trunk Road, is granted fifty days' leave of absence, commencing from the 5th October, to enable him to visit the Presidency, preparatory to applying for leave to Europe on Medical Certificate

Lieutenant Swetenham will continue to act for Lieutenant Bruce, until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Secretary to the Govt., N. W. P.,
in the Public Works Department.

Monthly Account of Salt in Store, in the several Agencies and the Sulkeah Golahs, on the 31st October 1860, together with 4 per Cent. reserve for Golah Wastage.

Agencies.	Salt in Store, the manufacture of years previous to 1264 or 1857-58.	1264 or 1857-58.	1265 or 1858-59.	1266 or 1859-60.	Total Quantity in Store.			
					Pungah.	Kurkutch.	Aggregate.	
Hidgellee.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	
Pungah Salt Ghaut, Russoolpore ...	0 0 0	0 0 0	155 30 8	7974 36 0	8130 26 8	0 0 0	8130 26 8	Reserved for Wastage and Retail Sales.
Ditto do., Kissennuggur	0 0 0	5618 6 8	8062 35 0	6068 16 0	20649 17 8	0 0 0	20649 17 8	
Ditto do., Ramnuggur	3 30 0	0 0 0	6370 30 0	28782 28 0	35157 8 0	0 0 0	35157 8 0	
Ditto do., Kallinggur ...	0 0 0	0 0 0	3078 37 12	13400 0 0	16478 37 12	0 0 0	16478 37 12	
Ditto do., Pooree Ghautta ...	0 0 0	0 0 0	2257 0 0	121802 35 0	124059 35 0	0 0 0	124059 35 0	
Total ..	3 30 0	5618 6 8	19925 13 4	178028 35 0	204476 4 12	0 0 0	204476 4 12	
Tumlook.								
Pungah Salt Ghaut, Narainpore ...	0 0 0	0 0 0	0 0 0	38945 0 0	38945 0 0	0 0 0	38945 0 0	Ditto.
Total ...	0 0 0	0 0 0	0 0 0	38945 0 0	38945 0 0	0 0 0	38945 0 0	
Chittagong.								
Pungah Salt Ghaut, Baugkhally ..	0 0 0	0 0 0	896 20 0	43176 20 0	44073 0 0	0 0 0	44073 0 0	
Do. do., Sudder Ghaut Agency ...	0 0 0	0 0 0	0 0 0	26000 0 0	26000 0 0	0 0 0	26000 0 0	
Do. do., Arracan ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Kurkutch Salt, Madras Permit ..	6691 20 0	41736 22 4	143191 20 0	115602 9 0	0 0 0	337221 31 4	337221 31 4	
Total	6691 20 0	41736 22 4	144088 0 0	214778 29 0	70073 0 0	337221 31 4	407294 31 4	
Sulkeah.								
Pungah Salt, Cuttack .	0 0 0	0 0 0	3124 0 0	0 0 0	3124 0 0	0 0 0	3124 0 0	Reserved for Wastage.
Do. do., Balasore ..	0 0 0	227 0 0	4301 0 0	0 0 0	4528 0 0	0 0 0	4528 0 0	
Do. do., Khardah ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Chilka .	0 0 0	472 0 0	3563 0 0	0 0 0	4035 0 0	0 0 0	4035 0 0	
Do. do., Narainpore	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., PooreeGhautta	0 0 0	364 0 0	1451 0 0	0 0 0	1815 0 0	0 0 0	1815 0 0	
Mixed Pungah ...	0 0 0	11 0 0	0 0 0	0 0 0	11 0 0	0 0 0	11 0 0	
Kurkutch Salt, Madras Permit ...	812408 0 0	0 0 0	0 0 0	2404 20 0	0 0 0	814812 0 0	814812 20 0	
Do do., Chilka ...	150846 20 0	7086 20 0	10834 0 0	0 0 0	0 0 0	168747 0 0	168747 0 0	
Mixed Kurkutch Salt .	0 0 0	0 0 0	2900 0 0	0 0 0	0 0 0	2900 0 0	2900 0 0	
Total ...	963254 20 0	8140 20 0	26173 0 0	2404 20 0	13513 0 0	986459 20 0	999972 20 0	
Arracan.								
Pungah Salt Ghaut, Khyouk Phyoo ..	0 0 0	0 0 0	70909 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Total ..	0 0 0	0 0 0	70909 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Grand Total .	969949 30 0	55495 8 12	261095 13 4	442516 4 0	408408 4 12	1323681 11 4	1729086 16 0	

Board of Revenue;
Fort William,
The 6th November 1860.

A. Eden,

Offg. Junior Secretary.

Opium Notification.

Notice is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.*:—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. Eden,
Offg. Junior Secretary.

Fort William,
The 1st November 1860.

Notice.

No. 1221.

With reference to Notice dated 12th instant, inviting Tenders for the purchase of Balasore Pungah Salt, deliverable from the Export Depôts of the Agency, it is hereby Notified that the Salt will remain open for Sale up till 2 P. M. of Friday, the 9th November 1860.

Payment for the Salt must be made on the day following the acceptance of Tender, failing which such acceptance must be considered as cancelled.

By Order of the Board of Revenue,

A. Eden,
Officiating Junior Secretary.

Fort William;
The 31st October 1860.

(Copy)

No. 1229.

From Hon'ble A. Eden,
Officiating Junior Secretary to the Board of Revenue,

To W. P. Downing, Esq.,
Notary Public.

Fort William, the 6th November 1860.

Stamps.

Sir,—In reply to your letter of this day's date, I am desired to inform you that the Board are of opinion that Ship's Protests are liable to Stamp duty, under Article 46, Schedule A. of Act XXXVI. of 1860.

W. J. Allen, and A. Grote, Esqrs.

2. The Duplicate must of course bear the full Stamp also.

I have, &c.,
(Sd.) A. Eden,
Officiating Junior Secretary

Notification.

Alipore Jail Press.

1. With reference to Notifications Nos. 4072 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. Mouat,
Inspector-General of Jails,
Lower Provinces,

Fort William;
25th October 1860.

Notification, No. 21.

MOULOVIE MAHOMED ABDOOLLAH, Uncovenanted Deputy Collector, received charge of the Balasore Treasury on the 3rd instant.

W. WATERFIELD,

Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM;
Office of Acct to the Govt. of Bengal,
The 6th November 1860.

Notification.

CIVIL AUDIT OFFICE,

Fort William, the 3rd November 1860.

REFERRING to the Notification of this Office, dated 11th August last, and published in the *Government Gazette* of the 22nd idem, page 1828, which has excited doubts as to whether Quarterly or Monthly Contingent Bills are required in this Office, it is now notified that MONTHLY Contingent Bills are required as heretofore.

HUGH SANDEMAN,

Offg. Civil Auditor.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,

Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Notice.

IT is hereby Notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,

President.

INCOME TAX OFFICE,
The 6th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Garrison Order.

BY Order of His Excellency the Commander-in-Chief, on and after the 1st proximo, the Water and Plassey Gates will be closed from Evening Gunfire till daylight.

The remaining Gates will be open for entrance and exit during the night.

By Order,

FITZROY FREMANTLE, *Lt. & Capt.,*
Brigade Major.

FORT WILLIAM,
The 27th October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,

Magistrate.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,

Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
10, *Chowringhee Road,*
Calcutta, 31st October 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,

Offg. Assistant Superintendent

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860.

CALCUTTA UNIVERSITY.

Notice.

The following amended Regulations for Degrees in Law, Medicine, and Civil Engineering, having received the sanction of His Excellency the Governor General in Council, are published for general information, and are to take effect, in supercession of all former Regulations, from January 1861.

By Order of the Vice-Chancellor,

H. Scott Smith, A. B.,
Registrar.

Calcutta University Office,
The 15th October 1860.

LICENTIATE IN LAW.

1. The Examination for the Degree of Licentiate in Law shall take place once a year, shall commence in the first* week in January, and shall be held only in Calcutta.

2. No† Candidate shall be admitted to the Degree of Licentiate in Law until after the expiration of two academical years from the time of his passing the First Examination in Arts, and until he produce Certificates of having attended Lectures in some School of Law recognized by the Syndicate, for a period of two years in the whole.

3. Every Candidate must apply to the Registrar, in the Form (F,)‡ at least fourteen days before the Examination begins; and with his application must produce the Certificates aforesaid.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees for each Examination.

5. The Examination shall be conducted entirely by means of printed Papers.

* The days of Examination to be fixed by the Syndicate.

† Special provision is made for those Students who, in the Session 1859-60 were, or at any previous time had been, Members of the Law Classes of the Presidency College. All such shall be admitted to the Examination for the Degree of Licentiate in Law on the production of a Certificate that they have attended during a period of two years in the whole at the Lectures delivered in the Law Department of the Presidency College. The result of such Examination shall be recorded, but the Degree itself shall not be conferred until the Candidate shall have passed the First Examination in Arts.

‡ Form (F.)

To the Registrar of the University of Calcutta.

Sir,

I request permission to present myself at the ensuing Examination for the Degree of Licentiate in Law.

I am, &c., &c.

Particulars to be filled in by the Candidate.

Age, ...
Date of Entrance, ...
Date of passing First Examination .....
Present Occupation, ...

Certificate.

I certify that ——— has attended Lectures in Law at ——— College during two academical years; that I know nothing against his moral character; and that he has signed the above in my presence.

This Certificate to be signed by a Professor of the Law School at which Candidate has studied.

(Signed) ———

6. Candidates for the Degree of Licentiate in Law shall be examined in the following subjects, as treated of in the Works specified below, or in such Works as shall, from time to time, be substituted for them by the Syndicate, and which shall be notified at least two years before the Examination:—

I. The Elementary Principles of Jurisprudence.

II. The several systems of Municipal Law which obtain in India, as they concern:—

a. Personal Rights and Status.

b. The Rights of Property, the modes of its acquisition, and herein the Law of Contracts and Successions, as well testamentary as *ab intestato*.

c. The sanctions of Law, and herein the General Principles of Procedure, the Law of Evidence, and the Criminal Law.

Elementary Principles of Jurisprudence.

Stephen's Blackstone—Introduction and Section 2.
Kent's Commentaries—Part 1, Lecture I; Part 3, Lectures 20, 21, 22, and 23.
Story's Conflict of Laws—Chapters 1 and 2, *or*
Wheaton's Elements of International Law—Part 2, Chapter 2.

Personal Rights and Status.

Stephen's Blackstone—Books I. and III. Book IV. Part 1, Chapters 1, 2, 6, 10; Part 3, Chapters 1, 7, 10, 13.
Kent's Commentaries—Part 4, Lectures 24 to 33 inclusive.
Strange's Hindu Law—Chapters 2, 3, 4 and 10, *or*
Macnaghten's Hindu Law—Chapters 5, 6 and 7.
Macnaghten's Mahomedan Law—Chapters 7, 8 and 9.
Story's Conflict of Laws—Chapters 3 and 4.

The Rights of Property, the modes of its acquisition, and herein the Law of Contracts and Successions as well testamentary as *ab intestato*.

Stephen's Blackstone—Book II. Introduction and Part 2
Kent's Commentaries—Parts 5 and 6.
Colebrooke on Contracts.
Williams on Real Property—Part I. Chapters 1 to 4 and 6 to 9; Part IV. Chapter 2; Part V, *or*
Stephen's Blackstone—Book II. Part I, (Excepting Chapter 2).
Strange's Hindu Law—Chapters 1, 6, 7, 8, 9, 11, 12, *or*
Macnaghten's Hindu Law—Chapters 1, 2, 3, 4 and 9.
Macnaghten's Mahomedan Law.—Chapters 1, 2, 3, 4, 5, 6, 10, 11, 12.
Duttaca Chundrica. (Sutherland's Translation.)
Macpherson on Mortgages.

The sanctions of Law, and herein the General Principles of Procedure, the Law of Evidence, and the Criminal Law.

Stephen's Blackstone—Books V. and VI.
Norton *or* Best, *or* Phillips on Evidence.
All Acts or Regulations in force, regulating the present procedure of the Civil, Criminal, and Revenue Courts of the Bengal Presidency.

Where two or more Books are mentioned in the alternative, it shall not be necessary for the Students to pass in more than one of those Books.

7. The Examination of the Candidates shall extend over three days.*

8. There shall be six Papers, namely:—

I. One Paper on the Elementary Principles of Jurisprudence.

II. One Paper on Personal Rights and Status, and the infringements of such rights.

III. One Paper on the rights of Property, and the infringement of them, the modes of its acquisition, and the Law of Successions, as well testamentary as *ab intestato*.

IV. One Paper on the Law of Contracts.

V. One Paper on Procedure, and the Law of Evidence.

VI. One Paper on the Criminal Law.

On the morning of the second Monday after the commencement of the Examination, the Examiners

* The days of Examination shall be fixed by the Syndicate.

shall arrange into two divisions, each in the order of merit, the names of such of the Candidates as shall have passed.

BACHELOR OF LAW, (B. L.)

1. The Examination for the Degree of Bachelor of Law shall take place once a year, shall commence in the *first week in January, and shall be held only in Calcutta.

†2. No Candidate shall be admitted to the Examination for the Degree of B. L., until after the expiration of one academical year from the time of his obtaining the Degree of B. A. in one or other of the Indian or European Universities, and until he produce Certificates of his having attended Lectures in some School of Law, recognized by the Senate, for a period of three years in the whole.

3. Every Candidate must apply to the Registrar at least fourteen days before the Examination begins; and with his applications, must produce the Certificates‡ aforesaid.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

5. The Examination shall be conducted entirely by means of printed Papers.

6. Candidates for the Degree of Bachelor of Laws shall be examined in the following subjects:—

I. The General Principles of Jurisprudence.

II. The several systems of Municipal Law which obtain in India, as they concern:—

a. Personal Rights and Status.

b. The Rights of Property, the modes of its acquisition and herein the Law of Contracts and Successions, as well testamentary as *ab intestato*.

c. The sanctions of Law, and herein the General Principles of Procedure, the Law of Evidence, and the Criminal Law.

The Syndicate shall publish, after communication with the Faculty of Law, at least two years before the Examination a list of Works on the foregoing subjects, in which the Candidates shall be examined, proficiency in which shall entitle the Candidates to obtain the B. L. Degree.

7. The Examination shall extend over three days, and shall be held in the morning from ——to* and in the afternoon from ——to

8. There shall be six Papers, namely:—

I. *One Paper* on the General Principles of Jurisprudence.

II. *One Paper* on Personal Rights and Status, and the infringement of such Rights.

III. *One Paper* on the Rights of Property and the infringement of them, the modes of its acquisition, and the Law of Successions, as well testamentary as *ab intestato*.

IV. *One Paper* on the Law of Contracts.

V. *One Paper* on Procedure and the Law of Evidence.

VI. *One Paper* on the Criminal Law.

9. On the morning of the second Monday after the commencement of the Examination, the Examiners shall arrange in two divisions, each in the order of merit, the names of such of the Candidates as shall have passed. The first Student of the First Class shall receive a Gold Medal, provided that he is considered by the Examiners to have evinced sufficient merit.

EXAMINATION FOR HONORS.

10. Any Candidate who has passed the Examination for the ordinary Degree of B. L., may be examined for Honors. Provided he have not delayed proceeding to the Examination for that Degree more than six years from the date of passing the Entrance Examination.

11. The Examination shall commence on the morning of the third Monday after the commencement of the Examination for the Degree of Bachelor of Law, it shall extend over three and half days, and shall be held in the morning from—— to* and in the afternoon from——to

12. The Examination shall be conducted entirely by means of written Papers.

13. Candidates for Honors shall be examined in two or more of the following subjects, to be selected by the Candidates:—

a. Hindoo and Mahomedan Law.

b. Law of England, as administered in the Supreme Courts (expecting Mercantile Law.)

c. General Law, as administered in the Courts not established by Royal Charter in the Bengal Presidency and its Dependencies.

d. Mercantile Law.

e. Roman Civil Law.

f. Conflict of Laws.

g. International Law.

14. A separate Paper shall be set on each of the seven subjects; and in addition to the two subjects in which they must of necessity elect to be examined, Candidates shall be permitted to enter for all or for any number of the others.

15. In determining the relative position of Candidates, the Examiners shall have regard to the proficiency evinced by them at the B. L. Examination.

16. The Examiners shall publish in the course of the ensuing week, lists of the Candidates who

---

* The days of Examination shall be fixed by the Syndicate.

† Special provision is made for those Students who, in the Session of 1856-57, were, or at any previous time had been, Members of the Law Classes in the Presidency College. All such shall be admitted to the Examination for the Degree of Bachelor of Laws on the production of a Certificate that they have attended during a period of three years in the whole at the Lectures delivered in the Law Department of the Presidency College, or previous to its establishment, by the Law Professors in the Hindu College, Calcutta. The result of such Examination shall be recorded, but the Degree of Bachelor of Law shall itself not be conferred until the Candidate shall have obtained his Degree of Bachelor of Arts.

‡ FORM (G.)

To the Registrar of the University of Calcutta.

SIR,

I REQUEST permission to present myself at the ensuing Examination for the Degree of Bachelor of Law.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,.....
Date of Entrance,.....
Date of Graduation,.....
Present Occupation,.....

CERTIFICATE.

I certify that has attended Lectures in Law at ——College during three academical years; that I know nothing against his moral character; and that he has signed the above in my presence.

This Certificate to be signed by a Professor of the Law School at which Candidate has studied.

The 18 . } (Signed) ——

* The hours to be fixed by the Syndicate.

acquit themselves to the satisfaction of the Examiners, in the order of proficiency; Candidates shall be bracketed together, unless the Examiners are of opinion that there is a clear difference between them.

DOCTOR OF LAW, (D. L.)

17. Any Bachelor of Law of this or any other Indian University, or of any of the Universities of the United Kingdom, may be admitted to the Examination for the Degree of D. L. on payment of a fee of fifty Rupees.

18. No special Examination will be held, but any person who has passed the B. L. Honor Examination in at least four of the seven optional subjects, shall be entitled to the Degree of Doctor of Law.

19. The Candidate must give notice in writing, in or before the first week in February, of his intention to enter for the Examination. He must at the same time furnish a Certificate of his having received the Degree of B. L.

20. Every Candidate for the Degree of D. L. is expected to possess a competent knowledge of every subject included in the branch in which he is examined.

21. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of fifty Rupees on each occasion.

22. The names of the successful Candidates, for the Degree of Doctor of Law, shall be published in alphabetical order, and each successful Candidate shall receive, with his Degree, a Certificate, setting forth the branches in which he has been examined.

*LICENTIATE IN MEDICINE AND SURGERY, (L. M.)

First Examination.

1. Candidates for the Degree of Licentiate in Medicine and Surgery shall be required—

a. To have been engaged during five years in their professional studies at a School of Medicine.

b. To have passed the Entrance Examination of the Faculty of Arts in the University at Calcutta.

c. To pass two Examinations.

2. The first Examination shall take place once a year, and shall be held only in Calcutta.†

3. No Candidate shall be admitted to this Examination, unless he have produced Certificates* to the following effect.

---

* Amended Regulations have been in force from June 1860.

† The time to be fixed by the Syndicate.

* Form (K.)

To the Registrar of the University of Calcutta.

Sir,

I request permission to present myself at the ensuing First Examination for the Degree of Licentiate in Medicine.

I am, &c., &c.

Particulars to be filled in by the Candidate.

Age, ...
Date of Entrance, ...
Present Occupation, ...

Certificates to be signed by the Professors of the College of Medicine which Candidate has attended.

We the undersigned Professors of the ——————do certify that ——————has attended the following Courses of Lectures and Hospital and Dispensary Practice in this College during the academic years of——————in the manner below specified:—

Subjects.	No. of Lectures.	No. of Absences.	Remarks.	Signatures of Professors.
Descriptive and Surgical Anatomy ...				
General Anatomy and Physiology ...				
Comparative Anatomy and Zoology ...				
Chemistry ...				
Botany ...				
Materia Medica ...				
Principles and Practice of Medicine ...				
Principles and Practice of Surgery ...				
Ophthalmic Medicine and Surgery ...				
Midwifery including the Diseases of Women and Children ...				
Medical Jurisprudence including Practical Toxicology ...				
Dissections ...				
Practical Chemical Exercises ...				
Practical Pharmacy ...				

Hospital and Dispensary attendance.	No. of Months.	Behaviour and mode of preparing Cases.	
Medical Wards with Lectures on Chemical Medicine (months) ...			
Surgical Wards with Lectures on Chemical Surgery (months) ...			
Midwifery (No. of labors) ...			
Ophthalmic Hospital (months) ...			
Out-door Dispensary (months) ...			
No of Registry ...			
Date of Registry ...			

Certificate to be signed by the Principal of the College of Medicine which Candidate has attended.

I certify, that the account given of the above named Candidate is correct; that to the best of my belief he has completed his ——th year; that I know nothing against his moral character; and that he has been engaged in the Study of Medicine in the ——— College for ——— academic years.

(Signed)———

Principal, Medical College.

a. Of having completed his eighteenth year.

b. Of having been engaged in Medical Studies for at least three academical years.

c. Of having attended courses of Lectures on the following subjects:—

Descriptive and Surgical Anatomy	Two Courses, each of at least 70 Lectures.
Chemistry	Two Courses, each of at least 70 Lectures.
Botany	Two Courses, each of at least 40 Lectures.
Materia Medica	Two Courses, each of at least 70 Lectures.
General Anatomy and Physiology	Two Courses, each of at least 70 Lectures.
Comparative Anatomy and Zoology	One Course, of at least 40 Lectures.
Practical Chemical Exercises in testing the nature of ordinary Poisons, and in Examination of Animal Secretions and Urinary Deposits	One Course.

Practical Pharmacy, for at least three months; producing a Certificate of having acquired a practical knowledge of preparation and compounding of Medicines.

d. Of having dissected during three Winter terms, and of having completed at least twelve Dissections during each of those Terms.

4. These Certificates shall be transmitted to the Registrar at least fourteen days before the Examination begins.

5. A fee of five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless we have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of five Rupees on each occasion.

6. The Examination shall be written, oral, and practical.

7. Candidates shall be examined in the following subjects:—

Descriptive and Surgical Anatomy.

Chemistry.

Botany.

Materia Medica and Pharmacy.

General Anatomy and Physiology.

Comparative Anatomy and Zoology.

Practical Chemistry, so far as regards the testing of the presence and nature of ordinary Poisons, and the examination of Animal Secretions and Urinary Deposits.

8. The days and hours of the Examinations shall be publicly notified at least one month before they are held.

9. At the end of one week from the day of the last Examination, the Examiners shall arrange the successful Candidates in two divisions, whereof the first shall be arranged in order of merit, and the second in alphabetical order.

10. If, in the opinion of the Examiners, sufficient merit be evinced, the Candidate who shall distinguish himself the most in Descriptive and Surgical Anatomy; the Candidate who shall distinguish himself the most in Physiology and Comparative Anatomy; the Candidate who shall distinguish himself the most in Chemistry; the Candidate who shall distinguish himself the most in Materia Medica and Pharmaceutical Chemistry, and the Candidate who shall distinguish himself the most in Botany, shall each receive a Scholarship of sixteen Rupees a month for the next two years, with the style of Junior University Scholar, such Scholarship to be held during good behaviour certified monthly by the Principal of the Medical College.

11. No Candidate shall receive more than one such Scholarship, and if any Candidate shall be the most distinguished in more than one of the abovementioned subjects the Examiners may award a like Scholarship to the Candidate who shall have passed the second best Examination in any such subject, provided they think that he has evinced sufficient merit.

Second Examination.

12. The Second Examination shall take place once a year, and shall be held only in Calcutta.*

13. No Candidate shall be admitted to this Examination within two years from the time of his passing the first Examination, nor unless he have produced Certificates† to the following effect:—

a. Of having passed the First Examination.

b. Of having, subsequently to having passed the First Examination, attended Lectures on—

Medicine (including Hygiene and General Pathology) ...	Two Courses, each of at least 70 Lectures.
Surgery	Two Courses, each of at least 70 Lectures
Diseases of the Eye ...	One Course, of at least 20 Lectures.
Midwifery, ...	Two Courses, each of at least 70 Lectures.
Medical Jurisprudence ...	Two Courses, each of at least 50 Lectures.

c. Of having, subsequently to having passed the First Examination, dissected the Surgical regions, and performed Surgical operations during two Winter Sessions; the Certificate to state the number and nature of the operations so performed

d. Of having conducted at least six Labors.

Certificates on this subject will be received from any legally qualified Practitioner in Medicine.

e. Of having attended Hospital and Dispensary Practice during the last three academic years of study in the following manner, *viz.*:—

Three months of attendance at the Out-door Dispensary of a recognized Hospital or Hospitals.

Fifteen months of attendance at the Surgical Practice of a recognized Hospital or Hospitals, and Lectures on Clinical Surgery during such attendance.

Fifteen months of attendance at the Medical Practice of a recognized Hospital or Hospitals, and Lectures on Clinical Medicine during such attendance.

Three months of attendance at the practice of an Eye-Infirmary.

f. The Candidate shall produce Reports of six Medical and of six Surgical Cases, drawn up and written by himself, during his period of service as Clinical Clerk and Dresser.

The said cases to be duly authenticated by the Professors attached to the Hospital.

g. The Candidate shall also produce a Certificate of general character and conduct from a Teacher, as far as the Teacher's opportunity and knowledge has extended.

14. These Certificates shall be transmitted to the Registrar at least fourteen days before the Examination begins.

---

* The time to be fixed by the Syndicate.

† Form (K.)

To the Registrar of the University of Calcutta.

Sir,

I request permission to present myself at the ensuing Second Examination for the Degree of Licentiate in Medicine.

I am, &c., &c.

Particulars to be filled in by the Candidate.

Age, ...

Date of Entrance, ...

Present Occupation, ...

15. The fee for this Examination shall be twenty-five Rupees. No Candidate shall be admitted unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

16. The Examination shall be written, oral, and practical.

17. Candidates shall be examined in the following subjects :—

Principles and Practice of Medicine.
Ditto Ditto of Surgery.
Ophthalmic Medicine and Surgery.
Midwifery.
Medical Jurisprudence.

18. The days and hours of the Examination shall be publicly notified, at least one month before they are held.

19. The Practical (Clinical) Examination in Medicine and Surgery shall be conducted in the Wards of a Hospital by the Examiners in those Branches.

20. In Medicine and Surgery, each Candidate shall be required to examine, diagnose, and treat six cases of Acute or Chronic Diseases, to be selected by the Examiners ; to draw up careful histories of those cases, and to perform and report in detail Necroscopical Examinations, should any of the selected cases end fatally. Should none so terminate, the *post mortem* examination of any other cases, that may have died in Hospital, shall be performed and reported by the Candidates.

21. The Candidates shall, in addition, perform such of the minor operations of Surgery as may be required in the Out-door Dispensary of the Hospital at the time of the Examination, and as the Examiners may select.

22. They shall also apply apparatus for great Surgical injuries, and explain the objects to be attained by them, as well as the best manner of effecting those objects.

23. They shall also, in the Medical Wards, examine morbid products chemically and by the aid of the Microscope, in the presence of the Examiners, demonstrating the results obtained.

24. They shall also each perform three capital operations upon the dead subject, after detailing to the Examiners the pathological conditions in which such operations are necessary, the different modes of operation adopted, and their reasons for preferring any particular mode of procedure.

25. They shall also be required to pass an Examination in Practical Toxicology.

26. On Monday, in the week following the conclusion of the Clinical Examination, the Examiners shall arrange in two divisions, each in alphabetical order, such of the Candidates as have passed, and a Certificate, under the Seal of the University and signed by the Vice-Chancellor, shall be delivered to each Candidate.

27. Such Candidates only as, in the opinion of the Examiners, are admissible to the Examination for Honors, shall be placed in the first Division

EXAMINATION FOR HONORS.

28. Any Candidate, who has been placed in the First Division at the Second Examination, may be examined for Honors in any or all of the following subjects :—

Surgery.	Midwifery.
Medicine.	Medical Jurisprudence.

29. The Examinations shall take place in the week following the completion of the Second Examination ; they shall be conducted by means of printed papers and practical tests, but Examiners shall not be precluded from asking *viva voce* questions upon the written answers of the Candidate, when they appear to require explanation.

30. The order of Examination shall be made known annually by the Syndicate of the University.

31. In determining the relative position of the Candidates, the Examiners shall have regard to the proficiency evinced, in the same subjects, at the Pass Examination.

32. Candidates, who pass the Examination and acquit themselves to the satisfaction of the Examiners, shall be arranged according to the several subjects, and according to their proficiency in each ; and shall be bracketed together, unless the Examiners are of opinion that there is a clear difference between them.

33. If, in the opinion of the Examiners, sufficient merit be evinced, the Candidate who shall distinguish himself the most in Midwifery and the Diseases of women and children ; the Candidate who shall distinguish himself the most in Surgery ; and the Candidate who shall distinguish himself the most in Medicine, shall each receive a Scholarship of forty Rupees per mensem for the next two years, with the style of Senior University Medical Scholar. No Candidate shall receive more than one such Scholarship, and if any Candidate shall be the most distinguished in more than one of the above-mentioned subjects, the Examiners may award a like Scholarship to the Candidate who shall have passed the second-best Examination, provided they considered that he has evinced sufficient merit.

DOCTOR OF MEDICINE.

34. The Examination for the Degree of Doctor of Medicine shall take place once a year.*

35. No Candidate shall be admitted to this Examination unless he have produced Certificates† to the following effect :—

a. Of having attained the Degree of Bachelor of Arts in the University of Calcutta or in some University recognized by it ; of having been engaged two years in the study or

* The time to be fixed by the Syndicate.

† FORM (K.)

To the Registrar of the University of Calcutta.

SIR,

I REQUEST permission to present myself at the ensuing Examination for the Degree of Doctor of Medicine.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age, ...
Date of Entrance, ...
Date of Graduation, ...
Date of obtaining Degree of Licentiate in Medicine.

Certificate to be signed by the Principal of the College at which Candidate has studied and by two persons of respectability.

We certify that—— —— has been engaged in the Practice of the Medical Profession for a period of——years ; viz, from 18— to 18— ; that we see nothing against his moral character, and that he has satisfied us, by the production of the proper Certificates, that he has graduated in Arts in the University of——— ——, and has obtained the Degree of Licentiate in Medicine and Surgery.

practice of his profession, subsequent to his having taken the Degree of Licentiate in Medicine and Surgery in this University, or a Degree in Medicine or in Surgery at a University, the Degrees of which are recognized by the Senate of this University.

b. Of moral character, signed by two persons, of respectability.

36. Candidates shall be examined in the following subjects :—

Medicine, including Practice of Physic, Surgery, and Midwifery.

37. The Examinations shall be conducted by means of printed Papers and *viva voce* interrogations.

38. The order of Examination shall be made known annually by the Syndicate of the University.

39. The Examiners shall arrange in two divisions, each in alphabetical order, such of the Candidates as shall have passed and a Certificate under the Seal of the University and signed by the Vice-Chancellor, shall be delivered to each.

40. Candidates who had completed their Medical studies in or before the Session 1859, will be allowed to present themselves for this Examination on producing the following Certificates :—

a. Of having passed the Senior Diploma, or Graduation Examination of the Calcutta Medical College.

b. Of having been engaged for five years in the actual practice of the Medical Profession.

41. If such Candidates be not Graduates of the University of Calcutta or of some University, the Degrees of which are recognized by it, they shall be required to pass the following preliminary Examinations :—

English.

Subjects of Examination shall not be appointed, but the answers of the Candidates in all subjects must be such as to show a competent knowledge of the English language.

Mental and Moral Science.

Mental Science,—as contained in Abercrombie on the Intellectual Powers.

Moral Philosophy,—as contained in Payne and Abercrombie.

The Syndicate are authorised to adapt the new Rules, so as to meet the cases of Students attached to the Medical College of Calcutta when they come into operation.

LICENTIATE IN CIVIL ENGINEERING.

1. The Examination for the Degree of Licentiate in Civil Engineering shall take place once a year, shall commence in the third week of March, and shall be held only in Calcutta.

2. The Degree shall not be conferred on any Candidate within seven academical years from the time of his passing the Entrance Examination in the Faculty of Arts; and until he produce Certificates of having been engaged, for at least five years, in the study and practice of Engineering, of which three years must be study in a School of Engineering, and two years' practice. But Candidates may proceed to the Examination in all branches, except that noted in paragraph 11th of these Regulations, on producing the following Certificates :—

* 1*st.* Of having passed the First Examination in the Faculty of Arts.

2*nd.* Of having completed a course of professional study extending over three years, at any College of Civil Engineering, recognized by the Senate.

3*rd.* Of moral character.

3. Every Candidate must apply to the Registrar, in the Form M,† at least fourteen days before the Examination begins, and with his application must produce the Certificates aforesaid.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

5. The Examination shall be written, oral, and practical.

6. Candidates shall be examined in the following subjects :—

I. Mathematics.
II. Mechanical Philosophy.
III. Natural and Experimental Science.
IV. Construction.
V Drawing.
VI. Geodesy.

I.—MATHEMATICS.

Arithmetic.

Algebra.

Simple and Quadratic Equations, Ratio, Proportion and Variation, Arithmetical and Geometrical Progression.
Binomial Theorem.
Logarithms.

Geometry.

Euclid.—Books 1, 2, 3, 4, 6, and 11 to Prop. 21, with Deductions.
Conic Sections, treated Geometrically or Analytically.

Trigonometry.

As far as the solution of all cases of Plane Triangles.

Mensuration.

Mensuration of Surfaces and Solids.

---

* Special provision is made for those Students who, in the Session 1859-60, were, or at any previous time had been, Members of the Civil Engineering College, Calcutta. All such shall be admitted to the Examination for the Degree of L. C. E. on the production of a Certificate that they have attended, during a period of three years at the Civil Engineering College. The result of such Examination shall be recorded, but the Degree of L. C. E. shall itself not be conferred until the Candidate shall have obtained the other Certificates required for this Degree.

† FORM (M.)

To the Registrar of the University of Calcutta.

SIR,

I REQUEST permission to present myself at the ensuing Examination for the Degree of Licentiate in Civil Engineering.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age, ...
Date of Entrance, ...
Date of passing First Examination in Arts, ...
Present Occupation.....

Certificate to be signed by the Principal of the College of Civil Engineering, at which Candidate has studied.

I certify that ———— has attended a Course of Professional Study extending over at least three years, *viz.* from 18——to 18——at the Civil Engineering College of————; that he has satisfied me by the production of the Registrar's Certificate that he has passed the First Examination in Arts; and that I know nothing against his moral character.

(Signed) ————

Principal, Civil Engineering College.

18

Certificate to be signed by a Professional Engineer. This may be sent to the Registrar any time before the Degree is conferred.

I certify that ———— has been engaged in the practice of Engineering during a period of at least two years, *viz.* from 18——to 19.

(Signed)

II.—Mechanical Philosophy.

Statics.

Composition and Resolution of Forces, Centre of Gravity.
Mechanical Powers.
Virtual Velocities.
Friction.

Dynamics.

General Laws of Motion.
Motion of falling bodies in free space and down inclined planes.
Vibration of simple pendulums.
Collision of Bodies.
Central Forces.
Moments of Inertia.
Centre of Oscillation.

Hydrostatics.

Equilibrium of Fluids.
Specific Gravity.
Equilibrium of floating Bodies.
Centre of pressure.
Elastic fluids.
Principles of the Barometer and Thermometer and application to determine heights of Mountains; of the Air Pump, Condenser, Pump, Syphon, and Hydrostatic Press.

Hydrodinamics.

Motion of fluids through a small orifice.
Percussion and Resistance of fluids.

Optics.

Laws of reflection, and refraction, at Plane and Spherical surfaces. Formation of Images; simple and compound Lenses; the Eye; Principles of the Sextant, Telescope, and Microscope.

III.—Natural and Experimental Science.

Chemistry.

The Elements of inorganic Chemistry, as laid down in Chambers' Course, and as applied to the preparation of wrought-iron, steel, and cements.

Heat.

Elementary Laws of Heat, with reference to steam and combustion of fuel.

Mineralogy.

Physical Characteristics of Minerals.

Physical Geography.

With special reference to that of India.

IV.—Construction.

Materials.

Stones, Preparation of Bricks and Tiles. Mortars and Cements. Paints. Iron and Steel. Preservation of Timber.

Practice of Building.

Earth-work.

Construction of Roads.

Construction of Rail roads.

Selection of Line. Cuttings and Embankments. Tunnels. Gradients. Curves.

The Practice of Bridge Building.

Carpentry.

Scarfs. Joints. Centres for Bridges. Roofs.

Hydraulic Works.

Flow of water in pipes and open channels and over Weirs. Tanks. Canals. Sluices. Locks.

Strength of Materials.

Resistance of Iron and Wood to compression, tension, transverse and longitudinal strains and detrusion. Deflection of Beams. Various forms of Beams, solid and hollow.

Stability of Structures.

As applied to retaining Walls, Bridges, Abutments, Walls of Buildings, and framed Structures.

Mechanism.

Motion.—Machines, advantages and uses of.
Elementary forms.—Levers. Cranks. Rolling contacts. Sliding contacts. Mechanism for modifying motion. Accumulation and Regulation of motion.
Sources of power.—Gravity. Wind. Heat. Muscular action.
The Steam Engine in detail.
Hydraulic Machines.—Overshot, undershot, and vertical wheels. Turbines. Reaction wheels.

Designs.

An original design for a work or works on given data, with report, specification, and estimate.

V.—Drawing.

Geometrical, Mechanical, Engineering, and Architectural, Perspective, Isometrical Perspective, Free-hand and Landscape Drawing.

(Attested specimens of each kind to be submitted to the Examiners, in addition to the specimens to be executed during the Examination; to which marks will be assigned.)

VI.—Geodesy.

Use of the Scales. Prismatic Compass. Level. Theodolite, and Plane Table.
Topographical Surveying of limited areas.
Practice of levelling.
Route Surveying and laying out Curves.
Topographical Drawing.

7. There shall be twelve Papers of questions, namely:—

One Paper on Arithmetic and Algebra.
One Paper on Geometry and Conic Sections.
One Paper on Practical Trigonometry, Logarithms, and Mensuration.
One Paper on Statics and Dynamics.
One Paper on Hydrostatics and Optics.
One Paper on Chemistry and Heat
One Paper on Mineralogy and Physical Geography.
One Paper on Materials and Practice of Building.
One Paper on laying out Earth-works and construction of Roads and Rail roads.
One Paper on Carpentry and Mechanism.
One Paper on Hydraulic Works.
One Paper on Strength of Materials and Stability of Structures.
One day Drawing and Estimating.
One day *vivâ voce* Examination.

8. The subjects shall have the following maximum marks assigned to them:—

Mathematics	700
Mechanical Philosophy	500
Natural and Experimental Science	400
Construction	1,200
Drawing	600
Geodesy	600
	4,000

To pass successfully Candidates must obtain at least 1,500 marks in all, and not less than one-fourth of the full marks allotted to each subject.

9. The names of the successful Candidates shall be arranged in two classes according to merit. A Certificate signed by the Registrar, of having passed the Examination, shall be given to each successful Candidate.

10. The first Student of the First Class shall receive a Gold Medal to the value of one hundred Rupees.

11. In addition to the above Examination, the Candidate must, at some period after he has been engaged not less than five years in the study and practice of Engineering, of which at least three years must be study, satisfy the Examiners of the University for the time being that he has acquired a thorough and practical knowledge of some branch or branches of Engineering in which he has been employed.

MASTER OF CIVIL ENGINEERING.

1. The Examination of the Degree of Master of Civil Engineering shall take place once a year, shall commence in the third* week of March, and shall be held only in Calcutta.

2. No Candidate shall be admitted to the Examination for the Degree of M. C. E. unless he produce the following Certificates :—

(1.) Of having attained the age of twenty-four years.
(2.) Of having graduated in Arts.
(3.) Of having obtained the Degree of Licentiate in Civil Engineering.
(4.) Of moral character.

3. Every Candidate must send in his application to the Registrar with Certificate, in the Form L,† at least fourteen days before the Examination begins.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

5. The Examination shall be written, oral, and practical.

6. Candidates shall be examined in the following subjects :—

I. Mathematics.
II. Mechanical Philosophy.
III. Natural and Experimental Science.
IV. Construction.
V. Geodesy.

I.—Mathematics.

Spherical Trigonometry, as applied to Geodesy.
Descriptive Geometry.

II.—Mechanical Philosophy.

Central Forces.
Rotation and Oscillation of Bodies. Centrifugal Forces.
Motion of Fluids.
Geometrical Optics.
The Elements of Astronomy, and its application to Geodesy.

III.—Natural and Experimental Science.

Heat—with reference to Steam and Combustion.
Chemistry—as applied to Cements and preservation of Materials.
Practical application of Electrical Science.
General principles of Geology and Mineralogy, and their applications to Engineering.

IV.—Construction.

Practice of Building.
Theory and Practice of Bridge Building.
Roads and Railways.
Hydraulic Works.
Equilibrium of Structures. Theory of Machines, with special reference to the Steam Engine.
Principles of Design.

V.—Geodesy.

Surveying.
Topographical Drawing.

7. The Candidate's qualifications shall be tested by written papers on the first three subjects, and the fifth, and by written papers and *viva voce* Examination on the fourth subject. He shall also be required to write a report on some Engineering Work in which he has been engaged.

8. The Examination of the Candidates shall extend over seven days and shall be held in the morning from —* to —, and in the afternoon from — to —, the subjects of Examination being distributed as follows :—

Mathematics and Mechanical Philosophy	1½ days.
Natural and Experimental Science	1 day.
Construction	2½ days.
Geodesy, ...	½ day.
Viva voce	½ day.
Report	1 day.
Total,	7 days.

The subjects shall have the following maximum marks assigned to them :—

Mathematics and Mechanical Philosophy	000
Natural and Experimental Sciences	250
Construction	1,000
Geodesy, ...	150
Total	2,000

To pass successfully, the Candidate must obtain at least 1,000 marks in all, and not less than one-fourth of the full marks allotted to each subject.

9. The names of the successful Candidates shall be arranged in two classes, each in order of merit.

General.

No question shall be put at any University Examination, so as to require an expression of religious belief on the part of the Candidate; and no answer or translation given by any Candidate shall be objected to on the ground of its expressing any peculiarity of religious belief.

* The hours to be fixed by the Syndicate.

* The time to be fixed by the Syndicate.

† Form (L.)

To the Registrar of the University of Calcutta.

Sir,

I request permission to present myself at the ensuing Examination for the Degree of Master of Civil Engineering.

I am, &c., &c.

Particulars to be filled in by the Candidate.

Age, ...
Date of Entrance, ...
Date of Graduation, ...
Date of obtaining Degree of Licentiate in Civil Engineering, ...

Certificate to be signed by two persons of respectability.

We certify that we are acquainted with ———; that we know nothing against his moral character, and that he has satisfied us by the production of the proper Certificates; that he has graduated in Arts in the University of ———, and has obtained the Degree of Licentiate in Civil Engineering.

(Signed)

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 P. M. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain*,
Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, *i. e.* Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Securities, or Bank Share.	Indian Currency.	Remarks.
GRAIN AND PROVISION. *Victualling.*							
Rice (Moonghy) ...	4711002	294438	Singapore ..	2632256	10000 0	22000 0 0	
			Penang ..	1794880			
			Malacca ...	19266			
			Labuan ..	87600			
Rice (Arracan) ...	827744	51734	Singapore ..	270720	1000 0	2200 0 0	
			Penang ...	115776			
			Malacca ...	441248			
Rice (Java) ...	132928	7683	Singapore ...	89280	500 0	1100 0 0	
			Malacca ...	43648			
Rice (Raw) ...	16000	1000	Singapore ...	8000	50 0	110 0 0	
			Penang ...	8000			
Dholl, Jowar ...	186156	11635	Singapore ...	87120	400 0	880 0 0	
			Penang ...	70032			
			Malacca ..	18300			
			Labuan ...	10704			
Pease (Java) ...	412632	25790	Singapore ...	225384	2000 0	4400 0 0	
			Malacca ..	64608			
			Penang ..	122640			

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.			Amount of Security in Cash, Government Security or Bank Share.	Indian Currency	Remarks
Chenna ...	18500	....	Singapore ..	10000				
			Penang ..	5000				
			Malacca ..	2500				
			Labuan ..	1000				
Ghee ..	155344	.....	Singapore ...	89008		5000 0	11000 0 0	
			Penang ...	47008				
			Malacca ...	12192				
			Labuan ...	7136				
Split Pease ..	Altogether depends on departure of European Troops. Quantity small for past year.							
Salt ...	154944	....	Singapore ..	76100				
			Penang ..	54976				
			Malacca ..	20000				
			Labuan ..	3508				
Turmerick ...	8304							
Tobacco ...	73688	....	Singapore ..	4000				
			Penang ..	3186				
			Malacca ..	832				
			Labuan ..	836				
Chillies ...	6192	....	Singapore ..	3500				
			Penang ..	1028				
			Malacca ..	336				
			Labuan ..	1328				
Pepper ..	2336	....	Singapore ..	1200				
			Penang ..	448				
			Malacca ..	144				
			Labuan ..	544				
Corriander Seeds ..	1728	.....	Singapore ..	1200				
			Penang ..	224				
			Malacca ..	80				
			Labuan ...	224				
Cummin Seeds ..	1728	.....	Singapore ...	1200				
			Penang ..	224				
			Malacca ...	80				
			Labuan ..	224				
Hog's Lard ..	5344	....	Singapore ...	4000				
			Penang ...	1344				
			Malacca ...	..				
			Labuan ..	..				
Salt Fish ..	42080	.....	Singapore ..	34000				
			Penang ..	2624				
			Malacca ..	5456				
			Labuan ..	..				
Oil, Cocoanut ...	97438	.....	Singapore ...	72500				
			Penang ...	15312				
			Malacca ...	9584				
			Labuan ..	42				
Onions ..	1896	....	Singapore ...	1000				
			Malacca ..	..				
			Penang ..	896				
			Labuan ...	..				
Tamarind ..	8136	....	Singapore ...	1000				
			Labuan ...	7136				
Bran ..	Depends altogether on requisitions from Ships; about 1,00,000 issued in 1860, none in 1859							
Fleur ..	Depends altogether on arrival and departure of Troops.							

Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
Garlic ...	324	Or as much as may be required, quantity uncertain.				
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.				
Coffee ...	1200	Ditto	Ditto	Ditto.		
Sugar ...	5000	Ditto	Ditto	Ditto.		
Bread ...	54000	Ditto.	Singapore .. 30000 Penang .. 24000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.					
Beef (1st sort Grass-fed)	40000	.....	Singapore .. 25000 Penang .. 15000	Or as much as may be required, dependent upon the arrival of Troops.		
Mutton (1st sort Grass-fed) ..	Or as much as may be required					
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ..	70000	Or as much as may be required for Singapore and Penang.				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.					
Betelnut ..	Ditto	Ditto	Ditto.			
Salt Beef in Barrel ..	3500	Quantity depends on arrival and departure of Troops.				
Salt Pork in Barrels ...	3500					
Water for Ships ..	70000 Tons	But altogether dependent upon arrival and departure of Ships.				
Atil ...	Altogether dependent upon arrival and departure of Troops, or requisition upon Imperial Commissariat Department, China.			Grain and Provisions and Victualling Supplies, excepting Rice, Dhall, Ghee, and Java Peas, Dollars 5000.	Rupees 11,000.	
Cuddala ...	Depends altogether upon arrival and departure of Native Troops.					
Paun Leaves ..	Ditto	Ditto	Ditto.	Ship Supplies.		
Hay .	Depends upon arrival of Horses from Bombay, Madras or Calcutta.			1000	22000	
Straw ...	Ditto	Ditto	Ditto.			
Furniture for Hospitals, Offices and Barracks ...	Small supply, unless at the arrival of Troops, &c., when requisition will be large.					
Hospital Clothing, such as Quilts, Cotton ...	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ...	200					
Pillows, Cotton ..	50					
Pillow Cases ...	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.					
Caps, Gingham or Grey Shirting; Caps lined with Flannel ...	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ...	200					
Trowsers lined with Flannel ..	200					
White Shirts, plain ...	200					
Bamans, Flannel ...	50					

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Drawers, Flannel ...	50					
Gowns, Grey Shirting, lined with Flannel ..	20					
Socks, Flannel ..	100					
Socks, Worsted ..	48					
Towels, round ..	30					
Towels, small ...	20					
Blankets ..	40					
Musqueto Curtains ..	12	As required for Hospital, or in lieu of unserviceable.				
Slippers ..	50					
Settringees	50					
Tin Sauce Pans, sizes 1st 2nd and 3rd ...	36					
Tin Pots, Quarts ..	50					
Tin Pots, Pints ..	50					
Tin Dram Cups ...	12					
Bed Pans, Pewter ..	12					
Urinals, Pewter ..	12					
Spitting Pots ...	50					
Globe Lamps, complete .	12					
Chickens ..	3000	Daily delivery.	At the different Hospitals ..	Hospital Clothing $ 500		
Fowls ..	1000					
Rice Flour ..	Supply small, but will greatly increase on the arrival of European Regiments and Sick from China.			Utensils ... 100	Rupees 1,100	
Leeches ..						
Plantain Leaves ..						
Wax Candles ..						
Pots of sizes ..						
Charcoal ...						
Lime ..						
Brooms ..						
Baskets ..						
Butter ...						
Barley ...						
Carts ..	800	*Monthly.* 50		For Hospital Supplies $		
Coolies ...	Supply small.					
Horse Boxes for boardship ..	Altogether dependent on requisitions from Ships.					
Privy Boxes for boardship ..						
Caboose Boxes for boardship						
Kegs of sizes ..				$ 100	Rupees 220.	
Bucket ...						

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	
			B. G. B.	Rs. As. P.	
4	1026	Putna Misturkoochur, Pergunnah Dusmullung ...	18 13 4	8 1 7	The farming lease of these Mehals will expire in 1866-67 =1274 Umlee.
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonkbund ...	19 12 4	5 12 10	

A. ELIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estate to be sold to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3*rd*.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4*th*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	Remarks.
			M. G. B.			
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	35 22 2½	21 5 9	250 0 0	

F. H. Pellew,
Offg. Collector.

Sub-Division of Zillah Cuttack ;
Pooree Collector's Office,
The 1st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. Bruce Lane,
Offg. Collector.

Tirhoot ;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Nonbad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4*th*.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		THANNAH BHATTEEAREE, MOUZAH SHETULPORE, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	918 1 4	

T. D. WARD,
Offg Collector.

CHITTAGONG COLLECTORATE,
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10*th October* 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 0 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kukkhund .	138 10 19 10	96 12 10	104 13 0	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 6	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durguhee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	20 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3251	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Over and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার ফোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের ফোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা বিনস্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Aghun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ..	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1417	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	130	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore. .	280	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	313	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
88	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	11	9	0	1351	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860.

MONTHLY STATEMENT OF TRAFFIC PASSED THROUGH THE CIRCULAR AND EASTERN CANALS, from 1st to 31st October 1860.

	Names of Chowkeys.	Charcoal.			Wood Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Indigo.			Jaggery.			Jute.			Lime.			Mustard Seed.			Mustard Seed Oil.	
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.
Circular Canal	Bamanghatta	-	—	—	9	1479	1180	..	...	...	9	2160	211 bales	32	5850	27830	-	..	...	...	...	...	...	...	...	5	1100	54	88	60850	50750	79	69150	56350	56	119725	93900	56	17050	12250	9	2275	1525
	Chitpore	142	127800	110675	...	...	..	..	...	...	10	4200	235 bales	..	...	...	10	2991	500	-	...	...	...	...	...	..	...	...	5	1500	1200	7	2100	900	...	...	..	13	4300	2350	5	1500	700
Tolly's Nullah	Samookpotta	...	..	...	31	12350	12750	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	88	24050	19000	9	17025	11800	5	4850	2900	125	66350	48200	8	2700	1900
	Russa	-	-	...	-	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
	Kidderpore	12	12450	7750	..	..	...	..	...	...	3	2500	19 bales	..	...	..	-	..	..	...	...	...	...	...	...	...	...	...	8	1983	500	...		..	...	..	...	1	800	400	2	875	460

	Names of Chowkeys.	Salt.			Sugar.			Tobacco.			Linseed.			Paddy.			Pulse.			Peas.			Rice.			Wheat			Lentils.			Grain.			Sundries.	
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Total Number of Boats.	Total Maundage by Canal Measurement.	Total Maundage of Cargo by estimate.
Circular Canal	Bamanghatta	..	...	...	20	15275	10650	22	5000	3700	25	5780	4375	28	4150	2950	34	5350	3725	32	5850	4400	237	963500	730125	4	1000	725	19	4375	3050	..	...	...	1407	2234350	...
	Chitpore	315	270150	69100	...	..	..	5	2100	1300	..	...	..	..	..	...	20	6000	4050	...	..	...	60	30000	19000	..	...	..	...	...	...	10	4000	1500	1909	789175	...
Tolly's Nullah	Samookpotta	...	...	...	5	2500	1800	21	9330	6225	3	1500	1100	215	40100	30675	..	..	..	15	9850	7350	139	52200	37250	..	...	...	..	...	...	-	...	..	1593	353825	..
	Russa	-	...	...	...	...	...	..	...	..	..	...	...	50	2175	1490	...	...	...	...	...	..	1992	107475	69990	...	...	...	..	...	..	-	..	...	1992	109650	...
	Kidderpore	39	32235	12800	..	...	.	...	...	...	..	...	..	..	...		...	...	...	.	..	...	30	6850	3200	..	...	...	..		..	...	...	.	134	219425	..

DHAPPA TOLL COLLECTOR'S OFFICE,
The 1st November 1860.

J. F. GALIFFE,
Collector and Magistrate of Canals.

Nuddea Rivers' Division.

MONTHLY STATEMENT of Traffic passed through the Toll Stations of Jungypore, Kishnaghur, and Kishengunge, in the Month of September 1860.

Names of Rivers.	Names of Toll Offices.	Charcoal			Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Jaggery.			Jute.			Gunny Bags.			Lime.			Lime Stone or Ghootung.			Grain.		
		Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.
Bhaugiruttee	Jungypore	0	0	0	272	291423	134540	0	0	0	45	11925	3329	33	19833	1650	78	105225	23453	2	1450	900	0	0	0	29	10075	6196	8	3050	2450	15	5125	2975	0	0	0	20	8775	5350	385	180900	101014
Jellinghee	Kishnaghur	0	0	0	4	2250	1650	338	177275	110175	5	550	325	1	150	100	1	350	275	0	0	0	0	0	0	9	2350	1725	166	127225	98150	187	141750	115690	5	3675	4250	6	2275	1625	338	176250	116125
Matabangah	Kishengunge	0	0	0	316	132500	122070	4	1325	295	46	21650	4170	6	2775	In No. 542	7	2025	520	0	0	0	0	0	0	9	2600	1245	103	50200	33275	6	3275	In No. 43700	2	550	250	1	300	100	279	184900	152870

Names of Rivers.	Names of Toll Offices.	Pulse.			Firewood			Timbers.			Mustard Oil.			Sundry Oil.			Indigo			Salt.			Sugar.			Tobacco.			Vegetables.			Sundries.			Remarks.
		Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Rafts.	Number of Lowkers and Chowkers.	Number of Gole Batty.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	
Bhaugiruttee	Jungypore	70	31950	35274	248	79980	51275	4	71	11	0	0	0	0	0	0	0	0	0	771	063000	243280	67	10930	1049	57	2770	12284	9	2400	1625	1410	103025	98953	Under the Head of GRAIN,—comes Rice, Wheat, Paddy, Oats, Barley, &c., and under the head of PULSE,—Grain, Kulie, Peas, Linse l Lentile, Mustard seed, &c., &c., are included.
Jellinghee	Kishnaghur	121	49140	30725	8	1375	1125	2	67	6	1	150	100	0	0	0	2	250	200	503	234250	96125	0	0	0	25	1447	11225	120	43000	26150	361	210875	176250	
Matabangah	Kishengunge	302	79750	61481	0	0	0	1 104 Sleepers	25	4	0	3 1300	300	0	0	0	2	550	283	708	512925	241761	5	1050	585	4	700	274	30	2050	697	567	349300	144603	

BHAUGIRUTTEE ENTRANCE,
The 15th October 1860.

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

[2400]

Nuddea Rivers.

BI-WEEKLY Water Report, shewing the least Depth of Water in the Bhaugiruttee River, from 28th to 31st October 1860.

Names of Places, &c.	Least Depth of Water.	Remarks.
	Ft. In.	
Above its Entrance in Ganges ...	15 0	
On the Entrance Bar...	3 3	Least depth in Lower Matabangah ... ft. 2 in. 8
From thence to Jungypore, 13¼ Miles ...	3 9	Least depth in Upper Matabangah ... 7 6
From Jungypore to Berhampore, 46 Miles...	4 3	The Upper Matabangah will be kept open. But it is probable the Lower River will close at Haut Boleah.
From Berhampore to Cutwa, 50 Miles ...	4 0	
And from Cutwa to Nuddea, 46 Miles ...	5 0	

Height of water on Gauge at Berhampore on the 30th October 1860, plus 5 feet 4 inches.

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

The 2nd November 1860.

Underwriters' Screw Steam and Tug Company, "Limited."

Registered under Act XIX. of 1857.

An Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'Clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

Dutts, Linzee, and Co.,
Secretaries.

Notice.

Mr. John Parratt, Junior, is authorized to sign our Firm from this date.

Kelly & Co.

Calcutta,
The 1st November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., and III.,

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

Lost or Destroyed, during the Mutiny, at Shahjehanpore, on or after the 31st day of May 1857, a 4 per Cent. Government Promissory Note, No. 45712 of 1854-55, dated 30th June 1854, for Company's Rupees 500, and standing in the name of the Collector of Shahjehanpore.

Lost,

The Half of a Bank of Bengal Note, No. 25168C, for Rupees 50.

Lost,

A Bank of Bengal Note, No. 28924, for Rupees (10) ten, the payment of which has been stopped at the Bank. Any person who receives the above Note should give the information to the Magistrate of Pooree.

Lost, Stolen, or Destroyed,

The under-mentioned Government Security standing in the name of Beebee Moolkoomar, the Proprietress, by whom it was never endorsed to any person. Payment of the Note, and of the Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietress :—

No. 2384 of 10463 of 1841-42, five per Cent. Loan, for Company's Rupees 2,000.

Beebee Moolkoomar.

Lucknow,
The 31st October 1860.

Notice.

With reference to the Advertisement which appeared in this *Gazette* on 6th October 1860, relative to the loss of a Government Promissory Note, No. 4281 of 1854-55, five per Cent. Loan, for Rupees 5,000, which was a mistake, and now correctly described, the particulars of the above loss is as follows :—A Government Promissory Note, No. 5797 of 1854-55, five per Cent Loan, for Rupees 5,000, dated 12th March 1855, payment of which has been stopped in the General Treasury. A reward of 200 Rupees to be given to the party, if required, by giving any information about the same to Baboo Bholonauth Chowdry of Bhowanipore.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce ...	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
„ ¾ „ „ ¾ of an ounce .	0 13 4	1 12 0
„ ¾ „ „ 1 ounce .	1 0 0	1 13 4
„ 1 oz. but „ 1½ ounce ...	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P	Rs. As. P.
Weighing less than ½ of an ounce ...	0 5 4	0 13 4
„ more than ½ and less than ¾ an ounce .	0 8 0	0 14 8
„ „ ¾ „ ¾ of an ounce	0 13 4	1 12 0
„ „ ¾ „ 1 ounce .	1 0 0	1 13 4
„ „ 1 oz. „ 1½ ounce ..	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs. As. P.
If weighing less than 2 oz. ...	0 2 4
„ more than 2 ounces but less than 4 oz. ...	0 2 0
„ „ 4 „ „ „ 6 oz. ...	0 3 4
„ „ 6 „ „ „ 8 oz. ...	0 4 0
„ „ 8 „ „ „ 10 oz. ..	0 5 4

C. K DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1868.

The 30th October 1860.—The Overland Mail, per Steamer *Nubia*, will be closed on Thursday, the 8th proximo.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.	*Vid* Southampton.
Postage.	Under ½ ounce	Rs. 0 6 0	Rs. 0 4 0
	„ ½ „	„ 0 8 0	
	„ ¾ „	„ 0 14 0	„ 0 8 0
	„ 1 „	„ 1 0 0	
	„ 2 „	„ 2 0 0	„ 1 0 0

No. 3367.

The 5th November 1860.—There will be no After-Packet per *Nubia*, in consequence of the Mail Steamer proceeding to Sea, on the 10th instant, without anchoring at Kedgeree.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 17th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste :—

Rates of Postage.

Under ½	Ounce	Rs.	0 6 0
„ ½	„	„	0 8 0
„ ¾	„	„	0 14 0
„ 1	„	„	1 1 0

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, NOVEMBER 7, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860 :—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860 :—

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emalpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia; sudder jumma, rupees 536-15-4.

R. J. WIGRAM,
Offg. Collector.

JESSORE COLLECTORATE,
The 10th October 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, for Arrears of Revenue, at the Collector's Office of that District, on Saturday, the 17th November 1860, or 19th Kartick 1268 F., for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860 :—

Class I.—Permanently-settled Estates.

No. 39.—Mouzah Jownapore Khass, Pergunnah Balagatch; recorded proprietors, Wuzeer Lall, under guardianship of Jankee Coomar and others. The Right and Interest in the 11 annas' share of Wuzeer Lall only in this Mouzah is to be sold; sudder jumma, rupees 1,226-15-5.

No. 50.—Mouzahs Ramchunderpore, Mayda and Bhograjpore, Pergunnah Balagatch; recorded proprietors, Ragha Sing and others; sudder jumma, rupees 1,765-6-0.

No. 299.—Mouzah Kondlee Mujheeawan, Pergunnah Bhurwarrah; recorded proprietors, Manick Misser and others; sudder jumma, rupees 501-0-3.

No. 522.—Mouzah Hurdeeah, Pergunnah Busontrah; recorded proprietors, Nugoo Misser and others, sudder jumma, rupees 1,202-3-0.

No. 1113.—Mouzah Tulboaree Husnagoodee, Pergunnah Gurchawund; recorded proprietors, Bhola Roy and others; sudder jumma, rupees 652-4-6. This Mehal is under Butwarrah, the Rights and Interest only of Bhola Roy, Rambux Roy, Mohur Roy, Dookhurun Roy, Tirhboobun Roy, Soobhao Roy, Annund Gopal Sahaye, Rughoobuns Sahaye, Shunkur Sahaye, Judoobund Sahye, Narain Sahaye, Nundlool Roy, Naraindutt Roy, Doorga Roy, Khadun Roy, Dooda Roy, Dawlut Roy, Hunnooman Shabuck, Indur Roy, Runnoo Roy, Bhakee Roy, Hunnooman Roy, Jhumun Roy, Ruckhun Roy, Munooruth Roy, Jugroop Roy, Rownuck Roy, Gunesh Dutt Roy, Gosahee Roy, Bhaeah Roy, Prem Roy, Shunkur Roy, Thakoordial Singh, minor son of Dursein Roy, under the guardianship of Mussamuts Peertee Cowar, Dhunmuttee Cowar, and Doorgabeejoy Sing, father and guardian of Wooditnarain Sing, minor, Bheekaree Sing, Munhodh Sing, father and guardian of Mawah Loll Sing, minor, Beharee Sing, Munnoo Roy, Loochun Roy, Mohun Roy, Issoree Roy, Koonja Roy, Girdharee Roy, Dhunnee Roy, Jhookha Roy, Mohunt Bhugooban Doss, Bujrungheehureelall Panday, Indur Roy, Rutton Roy, Phukun Roy, Defendants, are to be sold.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma; recorded proprietors, Bhoopnarain Sing and others; sudder jumma, rupees 572-8-3.

No. 3055.—Mouzah Shajahanpore Dusree, Pergunnah Sureissa; recorded proprietors, Chukowree Roy and others; sudder jumma, rupees 577-8-7.

No. 3083.—Mouzah Kuleanpore Bomeya, Pergunnah Sureissa; recorded proprietor, Ameer Lall, applicant for Butwarrah; sudder jumma, rupees 5,018-10-10.

No. 3083.—Mouza Kuleanpore Bomeya, Pergunnah Sureissa; sudder jumma, rupees 5,018-10-10. This Talook is under Butwarrah, the Right and Interest only of the Defendant Proprietors, *viz.*, Bundhoo Sing, Mawlee Sing, Chutterdhary Sing, Soodee Sing, Bheekdhary Sing, Doomah Sing, Kowur Chowdry, Ramchunder Chowdry, Jeetun Chowdry, Fuquera Roy, Shew Ram Roy, Gungapersaud, Ramdyal Jha, Hoolas Jha, Khukroo Jha, Bhyeah Ram Jha, Gholaub Jha, Kishnarain Jha, Runjeet Jha, Munoo Sing, Runnoo Sing, Hirdaynarain Sing, Shewdyal Sing, Hardhean Sing, Burrusah Sing, Govinda Sing, Rameaud Sing, Rambux Sing, Sumoodee Sing, Purran Sing, Durran Sing, Ramgopaul Sing, Jowahir Lall, Gunnesh Dutt, Burraj Sing, Boodhun Sing, Lulleetram, Neeladoss, Munrunjun Doss, Sree Kishen Doss, Joylall Misser, Choonneelall Misser, Jyahnund Misser, Mooteelall Misser, Hurnarain, Shewnarain, Bundhoo Jha, Gooroopersaud Sing, Rambhuroos Sing, Bhoopnarain Sing, Jankee Missrain, Kooldeeppersand, Sham Jha, Rithlall Chowdry, Chooraman Chowdry, himself, and as heir of Singassur Dutt Chowdry, Mussmut Sooha Kowur, mother and guardian of Karee Chowdry, and Banee Loll Chowdry oorf Mukoonee Chowdry, minor sons and heirs of the late Jugomohun Chowdry, Barum Dutt Chowdry, Muncheet Chowdry, Ramsahaye Sing, and Mahtab Singh, Runglall Chowdry, minor son of Goondur Chowdry, deceased, Jootee Lall, Konjbeharee Lall oorf Koonjo Lall, Musst. Seeromun Kowur, Ramlall Roy, Anjudhea Roy, and Cossee Roy, Birja Roy, minors, under the guardianship of Musst. Ramcoomar, the mother, are to be sold.

No. 5201.—Mouzah Rownabulthee, Pergunnah Girchawand; recorded proprietor, Roy Nundeeputh Mahtha Bahadoor; sudder jumma, rupees 1,405.

No. 5730.—Mouzah Mybee Tupsawah, Pergunnah Puchee; recorded proprietors, Boadkishen Jha and others; sudder jumma, rupees 648-6-3.

No. 5751.—Mouzah Mahadeoputtee, Pergunnah Purheeharpore Mohowas; recorded proprietors, Rajah Rughoonundun Sing Bahadoor and others; sudder jumma, rupees 747-4.

T. Bruce Lane,
Officiating Collector.

Tirhoot;
Collector's Office,
The 18th October 1860.

Printed by Thomas Jones, at the Bengal Secretariat Office.

The Calcutta Gazette.

EXTRAORDINARY.

FRIDAY, NOVEMBER 9, 1860.

Fort William,

CUSTOMS DEPARTMENT,

THE 8TH NOVEMBER 1860.

NOTICE is hereby given, that the Lieutenant-Governor of Bengal, under the authority conferred on him by Section III., Act XVI. of 1837, has this day approved and established the following revised Table of Fixed Valuations for the Articles therein mentioned of Import and Export, and that the said respective Values shall, from this date, be the Valuations of the said Articles for Assessment of Customs Duty thereon at the Ports of this Presidency, until further Notice.

The Table of Fixed Valuations published on the 4th April last will no longer be in force in respect of any Article whatever. Dutiable Articles not included in the present Tariff will be assessed according to their market value.

By Order of the Lieutenant-Governor of Bengal,

W. S. SETON-KARR,

Offg. Secy. to the Govt. of Bengal.

IMPORT TARIFF.

No.	NAMES OF ARTICLES.		Tariff Valuation.				No.	NAMES OF ARTICLES.		Tariff Valuation.			
				R.	A.	P.					R.	A.	P.
1	Akurkura or Pellitory	per cwt.	...	25	0	0	20	Amulsara, Crystalized Sulphur	per cwt.	...	15	0	0
2	Aloes, Socotra	do.	...	20	0	0	21	Anchuchuck Seed (*see* Seeds)					
3	Ditto, Black	do.	...	8	0	0	22	Aniseed, Europe (*see* Seeds)					
4	Almonds, with Shell	do.	..	10	0	0	23	Assalia (*see* Seeds)					
5	Aloe Wood	per lb.	..	3	0	0	24	Atary, Persian	do.	..	15	0	0
6	Alum, China	per cwt.		3	4	0	25	Azmood, Common	do.	..	4	0	0
7	Ditto, Cutch and Scinde	do.	..	6	0	0	1	Bark, Quercitron	do.	...	14	0	0
8	Aniseed, Star	do.	...	30	0	0	2	Beads, Common	do.	...	28	0	0
9	Antimony	do.	...	15	0	0	3	Ditto, Seed	per lb.	...	0	12	0
10	Arsenic, of all colors	do.	...	25	0	0	4	Ditto, Ruby	do.	...	1	0	0
11	Ditto, White and China Munseel	do.	..	14	0	0	5	Ditto, Small Scarlet and Red	do.	...	0	12	0
12	Asafœtida, Hing	do.	...	50	0	0	6	Ditto, Glass, White and Colored	do.	...	*ad valorem.*		
13	Ditto, Hingra	do.	..	10	0	0	7	Ditto, China	per cwt.	...	80	0	0
14	Acid, Nitric, Aqua Fortis	per lb.	...	0	4	0	8	B'dellium, Common Gum (*see* Gums)					
15	Ackroot, Walnuts	per 1000	...	1	0	0	9	Bedannah or Quince Seed (*see* Seeds)					
16	Alkali, Country Sajeekhar	per cwt.	...	1	8	0	10	Betelnut, White Shevurdhun	do.	...	15	0	0
17	Amboosee, Dried Mangoes	do.	...	3	0	0							
18	Amba Huldee	do.	..	4	0	0							
19	Ammoniac, Gum (*see* Gums)												

No.	NAMES OF ARTICLES.		Tariff Valuation.			No.	NAMES OF ARTICLES.		Tariff Valuation.		
			R.	A.	P.				R.	A.	P.
11	Betelnut, all other kinds	per cwt.	4	8	0	35	Cotton, in reels of not exceeding 100 yards	per gross reels	2	4	0*
12	Blacking, Quarts	per dozen	5	0	0	36	Cowries, Maldive	per cwt.	17	0	0
13	Ditto, Small	do.	2	8	0	37	Ditto, Bazar, Common	do.	5	0	0
14	Bottles, Wine, Quarts, British	per 100	7	0	0	38	Cubebs	do.	45	0	0
15	Bottles, Wine, Pints, British	do.	6	8	0	39	Cummin Seed (*see* Seeds)				
16	Ditto, Soda-water, Glass	do.	7	0	0	40	Ditto, ditto, Black (*see* Seeds)				
17	Brimstone, Rough	per cwt.	4	0	0	41	Currant, Persian	do.	12	8	0
18	Ditto, Roll, Refined	do.	5	8	0	42	Ditto, Europe	do.	35	0	0
19	Ditto, Flour, not Medicinal	do.	6	0	0	43	Chamois Skins (*see* Hides)				
20	Bale Lashings of 17 fathoms	per each	0	14	0	44	Cauth, Cutch or Catechu, Black	do.	9	8	0
21	Bangles, Glass, China, Gilt	per 100 pairs	8	0	0	45	Cauth, Cutch or Catechu, White	do.			
22	Ditto, ditto, ditto, not Gilt	do.	4	0	0	46	Cables, Coir, Tarred	do.	10	0	0
23	Buzurbuttoo Nuts	per cwt.	4	0	0	47	Cajoo Kernels	do.	5	8	0
24	Betelnut, in husk	per 1000	1	0	0	48	Ditto, Nuts	do.	2	0	0
25	Biche-de-mer, Sea Slug, or Tripang	per cwt.	12	0	0	49	Canes, Malacca	per dozen	1	0	0
26	Bidmiskh	per carboy	2	0	0	50	Canvas, Country, Cotton	per cwt.	35	0	0
27	Boye, Aromatic Wood	per cwt.	5	0	0	51	Cardamum, Oil (*see* Oils)				
28	Brass Beads (Googree,) China	per 1000	0	12	0	52	Ditto, Seeds (*see* Seeds)				
29	Brass Sheathing Rolls, very thin (*see* Metals)					53	Cassia Buds, Nagkesur, China	per lb.	0	8	0
30	Brooms, Cocoanut and Date	per 100	0	8	0	54	Castor Oil, Cold-drawn (*see* Oils)				
31	Buzgund or Goolpista	per cwt.	25	0	0	55	Castor Oil Seeds (*see* Seeds)				
32	Burroo, Muscat, Native Pens	per bdle. of 100	1	0	0	56	Catgut, Country and Persian	per 1000 strings	10	0	0
33	Bysabole, Coarse Myrrh (*see* Gums)					57	Chimel Seed (*see* Seeds)				
34	Biscuit, Fine (*see* Provisions)					58	Cinnamon, Ceylon	per cwt.	60	0	0
35	Ditto, Coarse (*see* Provisions)					59	Ditto, Oil, Ceylon (*see* Oils)				
1	Camphor, Crude, in Powder	per cwt.	35	0	0	60	Cloves, Refuse or Stalks	do.	8	0	0
2	Ditto, Refined, Cake	do.	50	0	0	61	Ditto, in Seeds, Nurlavang	do.	8	0	0
3	Ditto, Bhimsing	per lb.	50	0	0	62	Cocoa, prepared	per lb.	0	8	0
4	Candles, Wax, Spermaceti and Composition	do.	0	8	0	63	Cocum	per cwt.	3	8	0
5	Canvas, Europe, Sail, not exceeding 40 yards	per bolt	15	0	0	64	Ditto, Oil (*see* Oils)				
6	Cardamums	per cwt.	140	0	0	65	Coffee, Refuse	do.	7	0	0
7	Ditto, Bastard	do.	25	0	0	66	Colombo Root	do.	4	0	0
8	Cassia	do.	35	0	0	67	Coral Beads, False, (Moorzan)	p. corge of 2000 beads	0	6	0
9	Chanks, large Shells for Cameos	per 100	10	0	0	68	Cornelian, Dole, Necklace, plain, of all kinds	do.	6	0	0
10	Chanks, White, Live	do.	6	0	0	69	Ditto, ditto, ditto, cut	do.	20	0	0
11	Ditto, ditto, Dead	do.	3	0	0	70	Ditto, Gool and Nimgool	per 100	5	0	0
12	Cheese (*see* Provisions)					71	Ditto, Nagina	per 1000	4	0	0
13	China Root	per cwt.	5	8	0	72	Ditto, Tusby, cut	per corge of 2000 beads	15	0	0
14	Chocolate	per lb.	0	8	0	73	Ditto, ditto, plain	do.	5	0	0
15	Cloves	per cwt.	14	0	0	74	Cotton Rope	per cwt.	20	0	0
16	Cochineal	per lb.	1	12	0	75	Cowdas, Mozambique and Zanzibar	per 100	1	8	0
17	Cocoanuts	per 1000	25	0	0	76	Ditto, from other places	do.	0	8	0
18	Ditto, Shell	do.	12	0	0	77	Cowdies, Sunkley	per cwt.	40	0	0
19	Ditto, Kernel Copra	per cwt.	8	0	0	78	Cubsha, a Drug	do.	30	0	0
20	Chunam	do.	0	8	0	79	Cuppa, Mat Bags	per 100	8	0	0
21	Coffee, Gulph and Red Sea	do.	30	0	0	80	Chillies	per cwt.	5	0	0
22	Ditto, other places	do.	20	0	0	81	Cowries, Yellow, superior quality	do.	12	0	0
23	Coir Yarn, of all kinds	do.	9	0	0	1	Dammer	do.	5	0	0
24	Coir Rope, Maldive, Laccadive, and Ceylon	do.	10	0	0	2	Dates, Wet, in pots	do.	5	0	0
25	China Ginger Syrup, in quart bottles	per dozen	12	0	0	3	Ditto, ditto, in bags	do.	2	8	0
26	China Candied Fruits, in tubs	per lb.	0	8	0	4	Ditto, Dry, in bags	do.	3	0	0
27	China Preserves, in boxes of 6 small jars	per box	7	0	0	5	Deal, or Pine Planks and Boards, superficial square feet and one inch thickness	per 1000 feet	55	0	0
28	Corperas, Green	per cwt.	2	8	0	6	Dhowna, Worm Wood	per cwt.	4	0	0
29	Cordage, Hemp, Europe	do.	15	0	0						
30	Ditto, Manilla	do.	15	0	0						
31	Corks, French and Spanish	per gross	1	8	0						
32	Ditto, English and other	do.	1	0	0						
33	Corrosive, Sublimate	per lb.	1	8	0						
34	Cotton Sewing Thread	per lb.	0	12	0						

* Exceeding this length to be charged in proportion.

No.	NAMES OF ARTICLES.		Tariff Valuation.			No.	NAMES OF ARTICLES.		Tariff Valuation.		
				R.	A.	P.				R.	A.	P.
1	Ebony	per cwt.		1	4	0	6	Morocco Skins (*see* Hides)				
2	Esburgh. or Isparuck	do.		7	0	0	7	Ditto, Imitation or Roan (*see* Hides)				
3	Esubgool. (*see* Seeds)						8	Ditto, American (*see* Hides)				
1	Felt, Sheathing, 40 × 32 inches	per piece		0	4	0	9	Mother o'Pearl Shells	per cwt.	8	0	0
2	Figs, Persian, Dried	per cwt.		6	0	0	10	Mace, False	do.	6	0	0
3	Ditto, Europe	do.		42	0	0	11	Mameran, a China Drug	per lb.	2	0	0
4	Fish Maw	do.		50	0	0	12	Mastic. Mustaky, Turkey (*see* Gums)				
5	Flints, Gun and Pistol	per 1000		4	0	0	13	Ditto, othersorts (*see* Gums)				
6	Flour, Cape (*see* Provisions)						14	Mats, Floor-matting, China, of all sorts	per 100	50	0	0
7	Ditto, in sacks of 200 lbs. (*see* Provisions)						15	Moosley	per cwt.	10	0	0
8	Ditto, Australian (*see* Provisions)						16	Madder or Munjeet	do.	10	0	0
9	Ditto, American (*see* Provisions)						17	Mathee Seed (*see* Seeds)				
10	Frankincense, or Olibanum (*see* Gums)						1	Nutmegs	per lb.	0	8	0
11	Fire-works, China	per box of 133½ lbs.		20	0	0	2	Ditto, in shell	do.	0	4	0
12	Fish, Salted (*see* Provisions)						3	Ditto, wild	per cwt.	12	0	0
1	Galangal, China	per cwt.		10	0	0	4	Nuckla, cleaned	do.	40	0	0
2	Ditto, other places	do.		3	8	0	5	Nutmegs, Oil (*see* Oils)				
3	Gallnuts, Persian	do.		30	0	0	6	Napta, Oil (*see* Oils)				
4	Ditto, Country	do.		2	0	0	1	Ochre, all colors	do.	2	0	0
5	Gambier	do.		8	0	0	2	Oakum Europe and Country	do.	5	0	0
6	Gamboge (*see* Gums)						3	Oosur, Potash, Sunchora	do.	3	0	0
7	Ghee	do.		25	0	0	4	Orchilla Weed	do.	7	0	0
8	Glass, Crown, of sizes	per supl. 100 feet		7	0	0	5	Orris Root	do.	2	4	0
9	Ditto, Plate, not silvered	per foot		0	10	0	1	Paint, of sorts	do.	12	0	0
10	Ditto, Broken	per cwt.		5	0	0	2	Pepper, Black	do.	16	0	0
11	Grease and Tallow	do.		20	0	0	3	Ditto, Long	do.	16	0	0
12	Glue, Europe and China	do.		28	0	0	4	Ditto, White	do.	25	0	0
13	Ditto, other kinds	do.		12	0	0	5	Pimento, or Allspice	do.	55	0	0
14	Gunpowder, Sporting	per lb.		1	0	0	6	Pitch, Europe	per barrel not exceeding 336 lbs.	10	0	0*
15	Ditto, Cannon and Blasting	do.		0	5	0	7	Ditto, American	do.	10	0	0
16	Ditto, Country	do.		0	4	0	8	Ditto, Coal	do.	5	0	0
17	Galena, Lead Ore (*see* Metals)						9	Staves, Pipe	per 100	6	0	0
18	Gamboge Wood	per cwt.		16	0	0	10	Ditto, Barrel	do.	4	0	0
19	Garlic	do.		3	0	0	11	Packs, Hogshead, complete	per hogshead	4	0	0
20	Genda Sing, Rhinoceros' Horn	do.		45	0	0	12	Ditto, Puncheon ditto	do.	6	0	0
21	Glass, Crown, colored	per supl. 100 feet		40	0	0	13	Ditto, Butt and Pipe	do.	6	0	0
22	Ditto, China, of all colors.	per 133½ lbs.		40	0	0	14	Water Casks, of sizes	do.	4	0	0
23	Ditto, Phials, common China, gilt and plain	per 1000		5	0	0	15	Pistachio Nuts	per cwt.	14	0	0
24	Goglets, China Plate, common	per 100		25	0	0	16	Prunes, Bussorah	do.	12	0	0
25	Gold Leaf, Europe	per 100 leaves		4	0	0	17	Ditto, Foreign Europe.	per lb.	0	8	0
26	Gowla, in husk and without husk	per cwt.		25	0	0	18	Pump Leather (*see* Hides)				
27	Gowzaban	do.		5	0	0	19	Patent Fuel	per ton	13	0	0
1	Horns, Buffalo	do.		8	0	0	20	Panchoat, or White Horehound	per cwt.	7	0	0
2	Ditto, Stag or Deer	do.		12	0	0	21	Paper, China, Writing	do.	22	0	0
3	Horse Hair	per lb.		0	8	0	22	Ditto, ditto, colored, flowered, and plain	per 1000 sheets	8	0	0
4	Heeraducan, Dragon's Blood	do.		1	0	0	23	Ditto, China, gilt Bellisia.	do.	2	0	0
5	Honey, Mocha	per cwt.		30	0	0	24	Ditto, ditto, ditto, half	do.	1	0	0
1	Jaggery, Sugar Cane	do.		4	0	0	25	Ditto, ditto, wholly and entirely gilt, flowered, and plain	do.	25	0	0
2	Ditto, other sorts	do.		3	8	0	26	Ditto, China, flowered, partially gilt	do.	15	0	0
3	Jatamussy, Spikenardo	do.		16	0	0	27	Ditto, ditto, ditto, Lappa	do.	20	0	0
1	Lamp Black	do.		11	0	0	28	Patch Leaves	per cwt.	11	0	0
2	Liquorice Root	do.		6	0	0	29	Pearls, False, Bajeria	per lakh	5	0	0
3	Lignum Vitæ	do.		4	0	0	30	Ditto, ditto, Boria	per 1000	1	0	0
4	Lemon Juice	per gallon		1	0	0	31	Ditto, ditto, Jouria	per lakh	8	0	0
5	Liquorice Juice	per lb.		12	0	0	32	Ditto, ditto, Nathia	per 1000	0	6	0
6	Lard	per cwt.		50	0	0	33	Ditto, ditto, Tachea	do.	0	12	0
7	Linseed (*see* Seeds)						34	Ditto, ditto, Wattanah	per lakh	10	0	0
1	Musk	per oz. avoirdupois		12	8	0	35	Prussian Blue, China	per lb.	0	8	0
2	Ditto, in pod	do.		5	0	0	36	Ditto, ditto, Europe	do.	1	8	0
3	Macaroni	per lb.		0	4	0	1	Raisins, Gulph and Red Sea	per cwt	7	0	0
4	Mace	do.		0	7	0	2	Ditto, Monocka, Gulph and Red Sea	do.	7	0	0
5	Mahogany, in logs, per superficial square foot of one inch thickness			0	8	0	3	Raisins, Muscatel or Bloom.	per lb.	0	8	0

* If half barrels, not exceeding 168 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

No.	NAMES OF ARTICLES.		Tariff Valuation.	R.	A.	P.
4	Rattans	per cwt	...	6	0	0
5	Red Lead	do.	...	13	0	0
6	Rose Water, in carboys	per each	...	3	0	0
7	Rosin (*see* Gums)					
8	Rhubarb	per lb.	...	0	8	0
9	Rose Flowers, Dried	per cwt.	...	10	0	0
1	Saffron, Europe	per lb.	..	15	0	0
2	Ditto, in cakes or lumps	do.	...	5	0	0
3	Sarsaparilla	do.	...	1	0	0
4	Sago	per cwt.	..	7	0	0
5	Sandal Wood	do.	...	20	0	0
6	Ditto ditto, Bastard	do.	...	2	0	0
7	Sapan Wood and Root	do.	...	4	0	0
8	Senna Leaf	do.	..	6	0	0
9	Silk Sewing Thread, China	per lb.	...	6	0	0
10	Soap, Bar	do.	...	0	1	9
11	Ditto, Cake	do	...	0	8	0
12	Ditto ditto	per dozen	...	1	0	0
13	Sanchal or Black Medicinal Salt	per cwt.	...	5	0	0
14	Storax, Liquid	do.	...	40	0	0
15	Sulphuric Acid	per lb.	...	0	3	0
16	Sugar, Loaf	per cwt.	...	23	0	0
17	Ditto, soft	do.	...	12	0	0
18	Ditto, Candy, China	do.	...	15	0	0
19	Samjeerah (*see* Seeds)		...			
20	Sealing Wax, Europe	per lb.	...	0	8	0
21	Seltzer Water	per dozen	..	3	0	0
22	Shark Fins	per cwt.	...	20	0	0
23	Shemby Bark, Cassela	do.	...	2	8	0
24	Silk, Raw, Punjum and Cutchra	per lb.	..	1	2	0
25	Ditto, ditto, Mathon	do.	...	1	4	0
26	Ditto, ditto, Charon & Cochin, China	do.	...	3	0	0
27	Ditto, ditto, other kinds of China	do.	..	5	0	0
28	Ditto, ditto, Siam	do.	..	2	8	0
29	Ditto, ditto, Persian	do.	..	3	0	0
30	Ditto, Floss	do.	...	6	0	0
31	Silver-ware, plain	per tola	...	1	4	0
32	Slush, Fat	per barrel	...	14	0	0
33	Soap Stone, Sunkjeeroo	per cwt.	...	3	8	0
34	Soorunjun, Arabian Drug	do.	..	10	0	0
35	Sorrel, Oil (*see* Oils)		...			
36	Sozelle, Fish Maws, small, and Singalee	do.	...	6	0	0
37	Suet	do.	..	35	0	0
38	Sursah Seed (*see* Seeds)		..			
1	Tar, Swedish and Archangel	per barrel	..	14	0	0
2	Ditto, American	do.	...	12	0	0
3	Ditto, Coal	do.	..	6	0	0
4	Tea	per lb.	...	0	10	0
5	Tortoise Shell	do.	...	7	0	0
6	Turpentine, Spirits	per Impl. gln.		2	0	0
7	Twine, Europe, Sail	per lb.	...	0	6	0
8	Turmeric	per cwt.	...	5	0	0
9	Thread, Sewing, Goa and Country	do.	..	28	0	0
10	Tin, Eastern (*see* Metals)		..			
11	Tookmeria Seed (*see* Seeds)					
12	Tortoise Shell Nuck	per lb.	...	1	0	0
13	Tuggur	per cwt.	...	3	8	0
1	Umbrellas, Cotton, Steel Ribs	per each	...	0	12	0
2	Umbrellas, ditto, Cane Ribs	do.	...	0	8	0
3	Ditto, China, Paper Kettisals	per hundred	..	40	0	0
1	Verdigris	per cwt.	..	80	0	0
2	Vermilion, Canton	per box of 90 bdls.	..	100	0	0
3	Ditto, Macao	per box	..	40	0	0
4	Vermicelli	per lb.	...	0	4	0
5	Vinegar, in wood	per Impl. gln.	...	0	12	0
6	Ditto, in bottles, Country	per gallon	..	0	8	0
7	Vitriol, Blue, Moortooth	per cwt.	..	27	0	0
1	Wax	do.	..	50	0	0
2	White Lead	do	...	12	0	0

No.	NAMES OF ARTICLES.		Tariff Valuation.	R.	A.	P.
	METALS.					
1	Bird Shot	per cwt.	...	15	0	0
2	Brass, Old	do.	..	40	0	0
3	Ditto, Leaf, China	per lb.	...	0	12	0
4	China, White Copper-Ware	do.	...	1	10	0
5	Copper Sheet, Sheathing and Plate	per cwt.	..	55	0	0
6	Copper Bolt	do.	..	60	0	0
7	Ditto Nails and Composition Nails	do.	...	52	0	0
8	Ditto, Braziers	do.	...	60	0	0
9	Ditto, Australian	do.	...	55	0	0
10	Ditto, Tiles, Ingots, Cakes and Bricks	do.	...	55	0	0
11	Ditto, Japan	do.	...	55	0	0
12	Ditto, Pigs and Slabs, Foreign	do.	...	50	0	0
13	Ditto, Old	do.	...	50	0	0
14	China Cash	do.	...	30	0	0
15	Iron, Flat, Square and Bolt, including Scotch	per ton	...	90	0	0
16	Iron, Rod, Round, British, under ¼ inch diameter	do.	...	110	0	0
17	Iron, Nail Rod	do.	...	95	0	0
18	Ditto Nails	per cwt.	...	10	0	0
19	Ditto Rivets	do.	...	11	0	0
20	Ditto Hoop, Plate and Sheet	per ton	...	115	0	0
21	Ditto Rice Bowls	per set of 10	.	3	4	0
22	Ditto ditto ditto	per set of 6	...	1	10	0
23	Ditto, Swedish, Flat and Square	per ton	...	140	0	0
24	Ditto, Pig	do.	..	40	0	0
25	Ditto, Kentledge	do.	..	15	0	0
26	Ditto Anchors and Anchors with Wooden Stocks	per cwt.	...	12	0	0
27	Ditto Cables	do.	..	7	0	0
28	Ditto Rigging and other Chains	do.	..	10	0	0
29	Lametta, Single	per corge	...	2	4	0
30	Ditto, Double	do.	..	4	8	0
31	Lead, Pig	per cwt.	..	11	0	0
32	Ditto, Sheet	do.	..	12	0	0
33	Ditto, Thin Sheet for Tea Canisters	do.	.	30	0	0
34	Ditto, Pipes	do.	..	13	8	0
35	Mock Gold Leaf	corge of 20 books		5	0	0
36	Orsidue, Foreign, Europe	per lb.	...	1	4	0
37	Patent Metal, Sheathing	per cwt.	..	48	0	0
38	Ditto ditto, Old	do.	...	38	0	0
39	Quicksilver	per lb.	...	1	0	0
40	Spelter, Sheet, or Zinc Sheathing	per cwt.	...	15	0	0
41	Ditto. Nails	do.	...	17	8	0
42	Ditto, Plate and other Shapes	do.	...	11	0	0
43	Steel, British	do.	...	10	0	0
44	Ditto, Blistered	do.		10	0	0
45	Ditto, Cast	do.	...	27	8	0
46	Ditto, Spring	do.	...	12	0	0
47	Ditto, Swedish	do.	...	12	0	0
48	Tin, Block	do.	...	50	0	0
49	Ditto, Plate	box not exceeding 225 plates		14	0	0*
50	Wire, Copper	per lb.		0	10	0
51	Ditto, Brass	do.	...	0	10	0
52	Ditto Common Iron, Nos. 1 @ 40	per cwt.	..	10	0	0
53	Brass Sheets, rolls very thin	do.	...	80	0	0
54	Iron, Old	do.	...	2	8	0
	PROVISIONS.					
1	Bacon, Jowls and Cheeks	per lb.	.	0	9	0
2	Ditto, in canisters	do.	..	0	9	0
3	Beef and Pork	p tierce	Beef	60	0	0†
			Pork	50	0	0

* If half boxes, not exceeding 112 plates, are imported, the Tariff value is only to be one-half of the value entered for a box.

† Tierce not to exceed 336 lbs., barrel 224.

No.	NAMES OF ARTICLES.	Tariff Valuation.			
			R.	*A.*	*P.*
4	Beef and Pork	.. p. barrel { Beef / Pork	40 / 34	0 / 0	0 / 0
5	Hams	.. per lb. ...	0	8	0
6	Ditto, in canisters	.. do. ...	0	9	0
7	Butter	.. per cwt. ...	56	0	0
8	Salted Tongues	.. per keg. of 6 .	10	0	0
9	Biscuits, fine Cabin	.. per cwt. ...	14	0	0
10	Ditto, coarse, Sailor	... do. ...	7	0	0
11	Cheese	... per lb. ...	0	10	0
12	Fish, Salted	.. per cwt. ..	2	0	0
13	Flour, Cape	.. barrel not exceeding 200 lbs.	25	0	0*
14	Ditto, in sacks of 200 lbs.	per each ..	25	0	0
15	Ditto, Australian	.. per barrel ...	15	0	0
16	Ditto, American	... do ..	25	0	0
	HIDES, SKINS, AND LEATHER.				
1	Chamois Skins	... per dozen ..	4	0	0
2	Rhinoceros' Leather	.. per cwt. ...	30	0	0
3	Hog Skins for Saddles	.. per dozen ...	125	0	0
4	Rein Hides and Backs, Brown and Black	.. per each ..	30	0	0
5	Sole and Harness Hides and Butts	.. per lb. ..	0	12	0
6	Tanned Cow, Country	... per corge ...	35	0	0
7	Ditto, Buffalo	... do ...	50	0	0
8	Border Hides, prepared	.. per each ...	30	0	0
9	Calf Skins for Boots	.. per dozen ..	40	0	0
10	Enamelled Hides for Carriage Hoods	.. per each ...	25	0	0
11	Goat Skins, prepared	.. per dozen ..	27	0	0
12	Horse Hides, ditto	.. per each ...	30	0	0
13	Pump Leather	.. per lb. ..	0	12	0
14	Morocco Skins, imitation or Roan	... per dozen ..	20	0	0
15	Morocco, American	.. do. ..	20	0	0
16	Ditto, Skins, real	. do. ..	48	0	0
	IVORY.				
1	Elephants' Teeth, weighing 20 lbs. and upwards	per cwt. ...	300	0	0
2	Elephants' Teeth, weighing 10 lbs. and not exceeding 20 lbs.	.. do. ...	225	0	0
3	Elephants' Teeth, weighing under 10 lbs.	... do. ..	125	0	0
4	Elephants' Grinders	.. do.	16	0	0
5	Ivory, Sea Cow or Moye Teeth, 3 lbs. and upwards	do. ...	225	0	0
6	Ivory, Sea Cow or Moye under 3 lbs	.. do. ..	75	0	0
	GUMS.				
1	Gum, Ammoniac	... per cwt. ..	10	0	0
2	Ditto, Arabic	... do. ..	10	0	0
3	Ditto, Bamboo, or Banslochun	per lb. ..	0	5	0
4	Ditto, B'dellium	.. per cwt. ..	3	8	0
5	Ditto, Benjamin	do. ..	25	0	0
6	Ditto, Bysabole, Coarse Myrrh	.. do. ..	12	0	0
7	Ditto, Copal	... do. .	65	0	0
8	Ditto, Frankincense, or Olibanum	.. do. ...	7	0	0
9	Ditto, Gambier	... do. ...	8	0	0
10	Ditto, Gamboge	.. per lb. ...	0	8	0
11	Ditto, Heeradacan, Dragon's Blood	.. do. ...	1	0	0
12	Ditto, Mastic, Mustakey, Turkey	.. do. ...	0	8	0
13	Ditto, Mastic, Mustakey, other sorts	... per cwt. ...	20	0	0
14	Ditto, Mastic, Myrrh	... do. ..	22	0	0
15	Ditto, ditto, Persian, False	do. ..	3	0	0
16	Ditto, Mastic, Refuse, Cunnee, Arabic	... do. ..	4	0	0
17	Ditto, Mastic, Refuse, Cunnee, Copal	.. do. ...	15	0	0
18	Ditto, Mastic, Rosin.	... do. ..	5	0	0

* If half barrels, not exceeding 100 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

No.	NAMES OF ARTICLES.	Tariff Valuation.			
			R	*A.*	*P.*
	OILS.				
1	Oil Cardamum	... per lb. ...	10	0	0
2	Ditto, Cassia	... do. ...	4	0	0
3	Ditto, Castor, Cold Drawn	... per dozen pints	6	0	0
4	Ditto, Cinnamon, Ceylon	.. per lb. ..	10	0	0
5	Ditto, Cocum	... per cwt. ..	10	0	0
6	Ditto, Cocoanut	... do. ...	14	0	0
7	Ditto, Earth	... do. ..	10	0	0
8	Ditto, Grass	.. per lb. ..	1	8	0
9	Ditto, Kyaputie	... per qt. bottle	2	4	0
10	Ditto, Linseed, Country	... per cwt. ...	12	0	0
11	Ditto, ditto, Europe	... { per Impl. gallon .. }	1	12	0
12	Ditto, Naptha	... per cwt. ..	27	0	0
13	Ditto, Nutmeg	.. per lb. ..	30	0	0
14	Ditto, Sandal Wood	... do. ...	7	0	0
15	Ditto, Sorrel	... per cwt. ..	14	0	0
16	Ditto, Teel	... do. ..	11	0	0
17	Ditto, Turpentine	.. { per Impl. gallon .. }	1	12	0
18	Ditto, Otter of Roses	.. per ounce ..	15	0	0
19	Ditto, ditto, other sorts	... do. ...	15	0	0
20	Ditto, Whale and Fish	... per cwt. ...	10	0	0
21	Ditto, Wood	... do. ..	12	0	0
22	Ditto, Cod Liver	. per doz. quarts.	24	0	0
	SEEDS.				
1	Seed, Anchuchuck	... per cwt. ..	10	0	0
2	Ditto, Anise, Europe	.. do. ...	28	0	0
3	Ditto, Assalia	... do. ...	5	0	0
4	Ditto, Badana or Quince	... do. ..	40	0	0
5	Ditto, Cajoo	.. do. ...	2	0	0
6	Ditto, Cardamum	.. do. ...	70	0	0
7	Ditto, Castor	... do. ...	4	2	0
8	Ditto, Chimel	.. do. ...	7	0	0
9	Ditto, Cummin	.. do. ...	10	0	0
10	Ditto, ditto, Black	.. do. ...	5	0	0
11	Ditto, Linseed	... do. ...	4	2	0
12	Ditto, Mathee	.. do. ..	4	0	0
13	Ditto, Samjeerah	... do. ...	20	0	0
14	Ditto, Sursee and Mustard	.. do. ..	4	2	0
15	Ditto, Tookmeria	... do. ..	5	0	0
16	Ditto, Esubgool	.. do. ...	4	0	0
	BRITISH AND FOREIGN PIECE GOODS—COTTON.				
	GREY, viz.				
1	Shirtings, Madapollams and Printers	... per lb. ..	0	9	0
2	Long Cloths and Jeans	... do. ..	0	8	0
3	T. Cloths	.. do ..	0	7	6
4	Domestics, Sheetings and Drills	... do. ..	0	7	6
	BLEACHED.				
1	Brocades, Spotted or Striped Shirtings, not exceeding 36 inches wide	... per yard ...	0	2	2
	TWIST.				
1	Mule, Nos. 16 to 24	.. per lb. ...	0	6	0
2	Ditto, Nos. 28 to 32	.. do. ...	0	6	9
3	Ditto, Nos. 38 to 42	.. do. ...	0	7	9
4	Ditto, Nos. 48 to 52	... do. ...	0	9	0
5	Ditto, No. 60	.. do ..	0	10	0
6	Ditto, No. 70	... do. ...	0	11	0
7	Ditto, No 80	.. do. ...	0	12	6
8	Ditto, No. 90	.. do. ...	0	14	0
9	Ditto, No. 100	.. do. ..	1	0	0
10	Ditto, Nos. 110 to 150	.. do. ...	1	6	0
11	Ditto, Nos. 160 to 200	.. do. ..	1	12	0
12	Water, No. 20	.. do. ..	0	6	6
13	Ditto, No. 30	... do. ...	0	7	6
14	Ditto, No. 40	.. do. ..	0	9	0
15	Ditto, No. 50	... do. ...	0	11	0
16	Turkey, Red Twist, all kinds	do. ...	1	4	0*
17	Twist, Orange, Red, and other colors	.. do. ..	0	10	0*

* Duty to be charged on the Grey weight of the Colored Yarn; when not ascertainable the actual Wharf weight or Invoice weight to be taken.

EXPORT TARIFF.

No.	NAMES OF ARTICLES.		Tariff Valuation.	R.	A.	P.
1	Ajwan or Sorage	per cwt.	...	4	0	0
2	Ditto Korisan	do	...	3	0	0
3	Aloe Wood	per lb.	...	3	0	0
4	Arrow Root, in Canisters	per cwt.	...	20	0	0
5	Ditto, Common					
6	Aniseed	do.	...	6	0	0
1	Bran	per cwt.	...	1	8	0
2	Biscuits, White, Cabin	do.	...	14	0	0
3	Ditto, Brown	do.	...	7	0	0
4	Butter	do.	...	35	0	0
5	Blankets, Patna	per corge	...	16	0	0
6	Ditto, Country	do.	...	12	0	0
7	Borax	per cwt.	...	20	0	0
8	Brass and Composition Brass-Ware	do.	...	48	0	0
9	Bahurra or Myrabolams	do.	...	2	0	0
10	Bale Lashings of 17 Fathoms	per each	...	0	14	0
11	Bangles, Glass, Country	per cwt.	...	15	0	0
12	Ditto, ditto, Broken	do.	...	3	0	0
13	Ditto, Lac	per 1,000	...	5	0	0
14	Betelnut in husk	do.	...	1	0	0
15	Bodar	per cwt.	...	22	0	0
16	Bones, Animal	do.	...	1	8	0
17	Brooms, Cocoanut and Dates	per 100		0	8	0
18	Burroo, Country, (Native Pens)	per bundle of 100	...	0	8	0
1	Copper Ware	per cwt.	...	70	0	0
2	Caleejeerah, or Black Cummin Seed	do.	...	3	0	0
3	Canvas, Hemp, or Cotton and mixed	per bolt	...	7	8	0
4	Cardamums, large	per cwt.	...	25	0	0
5	Chillies	do.	...	6	0	0
6	Chayratah	do.	...	5	0	0
7	Cinnabar	per lb	...	2	0	0
8	Coriander Seed	per cwt.	...	4	0	0
9	Cotton Twist, Country	per lb.	...	0	7	0
10	Cummin Seed	per cwt.	...	10	0	0
11	Cow Tails (White)	do.	...	150	0	0
12	Ditto ditto (Black)	do.	...	95	0	0
13	Caoutchouc, or Indian Rubber	do.	...	20	0	0
14	Cassia	do.	...	5	0	0
15	Cables, Coir, Tarred	do.	...	10	0	0
16	Cocoanut	per 1,000	...	25	0	0
17	Cauth, Cutch, or Catechu, all kinds	per cwt.	...	9	8	0
18	Cowries	do.	...	14	0	0
19	Coals	per ton	...	10	0	0
1	Elephants' Teeth or Tusks above 20 lbs.	per cwt.	...	300	0	0
2	Elephants' Teeth above 10 lbs. and not exceeding 20 lbs.	do.	...	225	0	0
3	Elephants' Teeth under 10 lbs.	do.	...	125	0	0
1	Flour	do.	...	10	0	0
2	Ditto, Soojee	do.	...	11	0	0
3	Fish Maw	do.	...	50	0	0
1	Ghee	do.	...	25	0	0
2	Ginger, Dry (rough)	do.	...	6	0	0
3	Ditto, ditto (scraped)	do.	...	10	0	0
4	Gum Babool	do.	...	7	0	0
1	Horns, Buffaloe	do.	...	8	0	0
2	Ditto, Deer and Stag	do.	...	10	0	0
3	Ditto, Tips	do.	...	10	0	0
4	Hooka Bottoms, Cocoanut prepared	per 100	...	5	0	0
5	Horns, Cow	per cwt,	...	6	0	0
1	Jute Rope	do.	...	6	0	0
1	Lard, Hog's	per cwt.	...	25	0	0
2	Lac Dye	do.	...	42	0	0
3	Ditto, Shell	do.	...	42	0	0
4	Ditto, Button	do.	...	40	0	0
5	Ditto, Seed	do.	...	30	0	0
6	Ditto, Stick	do.	...	21	0	0
1	Moortooth or Vitriol, Blue	do.	...	2	0	0
2	Mustard Seed	do.	...	4	0	0
3	Myra Wood	do.	...	7	0	0
4	Musk	per oz.	...	12	8	0
5	Ditto in Pods	do	...	5	0	0
6	Myrabolams (Country Gall-nuts)	per cwt.	...	2	0	0
1	Nux Vomica	do.	...	2	0	0
1	Omlah	do.	...	2	0	0
1	Pepper, Long	do.	...	25	0	0
2	Ditto, Black	do.	...	16	0	0
3	Patchuck or Orris Root	do.		14	0	0
4	Peplamool or Long Pepper Root	do.		22	0	0
5	Papudkhar (Sub-carbonate of Soda)	do.	...	2	0	0
1	Red Wood	do.	...	3	0	0
2	Rags	do.	...	3	0	0
1	Suet	do.	...	35	0	0
2	Safflower, Bengal	do.	...	42	0	0
3	Ditto, Ghatty and Guzeratty	do.	...	15	0	0
4	Salamoniac	do.	...	22	0	0
5	Sapan Wood	do.	...	4	0	0
6	Soap in Balls	do.	...	8	0	0
7	Safee Matee or Crude Soda	do	...	2	0	0
8	Sandalwood Shavings, Malabar	do.	...	7	0	0
1	Tamarind without Seed	do.	...	3	8	0
2	Ditto with Seed	do.	...	1	8	0
3	Talc, Bengal	do.	...	14	0	0
4	Ditto, Ghatty	do.		8	0	0
5	Tapioca	do.		52	0	0
6	Tallow and Grease	do.	...	16	0	0
7	Ditto Candles	do.		20	0	0
8	Tincal	do.		18	0	0
9	Turmeric	do.	...	3	0	0
10	Twine, Jute	do.	...	7	0	0
11	Ditto, Hemp	do.	...	18	0	0
12	Tin, Refined, Country Kalaee	do.	...	50	0	0
1	Vermilion or Hingla	per cwt.	...	11	0	0
2	Varnish, Country	per gallon		2	0	0
1	Wax	per cwt.	...	55	0	0
2	Ditto, Black or Inferior	do.	...	40	0	0
3	Ditto, Candles	do.	...	60	0	0
4	Composition ditto	do.	...	60	0	0
5	Wuchnack (Aconite Root)	do.	...	30	0	0
	OILS.					
1	Oil, Castor	per cwt.	...	12	0	0
2	Ditto, Azma	per lb.	...	4	0	0
3	Ditto, Cocoanut	per cwt.	...	14	0	0
4	Ditto, Bhoysing	do.	...	12	0	0
5	Ditto, Croton	per lb.	...	3	0	0
6	Ditto, Cassia, Common, Country	do.	...	1	4	0
7	Ditto, Grass	do.	...	1	8	0
8	Ditto, Chumbalee	do.	...	1	0	0
9	Ditto, Curdey	per cwt.	...	8	0	0
10	Ditto, Linseed	do.	...	12	0	0
11	Ditto, Dhoopell	do.	...	25	0	0
12	Ditto, Mustard	do.	...	12	0	0
13	Ditto, Poppy	do.	...	12	0	0
14	Ditto, Sursee or Surrus	do.	...	12	0	0

No.	NAMES OF ARTICLES.		Tariff Valuation.			
				R.	A.	P.
15	Oil, Teel	per cwt,	...	12	0	0
16	Ditto, Oondy	do.	...	8	0	0
	HIDES, SKINS, AND LEATHERS.					
1	Goat Skins, Colored, Country	per corge	..	8	0	0
2	Lamp Skins, White	do.	...	5	0	0
3	Tanned Buffalo, Country	do.	...	50	0	0
4	Ditto Cow Country	do.	...	35	0	0
5	Goat and Sheep Skins, Country	do.	.	8	0	0
	OIL SEEDS, &c.					
1	Aniseed, Country	per cwt.	...	5	0	0
2	Caleejeera or Black Cummin Seed	do.	...	3	0	0
3	Coriander Seed	do.	...	4	0	0
4	Cummin Seed	do.	...	10	0	0
5	Mustard Seed	do.	..	4	2	0
6	Rape or Sursee Seed	do.	...	4	2	0
7	Teel, Jingeely and Sessamum Seed	do.	...	4	2	0
8	Castor Seed (Erundee)	do.	...	4	2	0
9	Linseed	do.	...	4	2	0
10	Mathee Seed	do.	...	2	8	0
11	Poppy Seed	do.	..	4	2	0
	GUNNIES, &c., Viz.:—					
1	Cheekun	per 100	...	12	0	0
2	Dofally,	do.	...	16	0	0
3	Fatia	do.	...	10	0	0
4	Jail Gunny Bags	do.	...	27	0	0
5	Gunny Cloth Bags	do.	...	20	0	0
6	Other Gunny Bags not exceeding in length 29 inches, breadth 29 inches	do.	...	12	0	0
7	Other Gunny Bags exceeding those dimensions	per 100	..	15	0	0
8	Gunny Cloth of 20 yards and 36 inches wide and under	per piece	...	2	4	0
9	Ditto, ditto, of 30 yards above 36 inches wide	do.	...	3	4	0
	Kanchooney	do.	..	8	0	0
10	Motabariah	do.	..	12	0	0
	*PIECE GOODS, SILK, Viz.:—					
1	Bandanahs, Choppahs,	per piece of 7 hkfs.	per corge	115	0	0
2	Moomee, Choppahs, 14 by 2	per piece of 7 hkfs.	per corge	115	0	0
3	Ditto, ditto, 13 by 1-14	do.		80	0	0
4	Ditto, ditto, 12 by 1-12	do.		55	0	0
5	Ditto, ditto, 10 by 1-6	do.		35	0	0
6	Korahs 14 by 2	do.		115	0	0
7	Ditto, 13 by 1-14	do.		80	0	0
8	Ditto, 12 by 1-12	do.		55	0	0
9	Ditto, 10 by 1-6	do.		35	0	0
10	Tusser	do.		80	0	0
	PIECE GOODS, COTTON, Viz.:—					
1	Baftahs	per corge	...	26	0	0
2	Gurrah	do.	...	16	0	0
3	Kharwah	do.		15	0	0
4	Mamoodie	do.	...	32	0	0
5	Mirzapore Chints.	do.	...	11	0	0
6	Patna Ditto	do.	...	25	0	0
7	Shans	do.	...	40	0	0
8	Tunjebs, Oude	do.	...	26	0	0

*N. B.—*Silk Piece Goods exceeding in dimensions those specified, to be assessed proportionately.*

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

The Calcutta Gazette.

SATURDAY, NOVEMBER 10, 1860.

HOME DEPARTMENT.

No. 2187.

Fort William, the 7th November 1860.

Notification.—The Governor General in Council has been pleased to grant to the Reverend J. Sharkey, Assistant Chaplain on the Bengal Establishment, leave of absence to Europe, on Medical Certificate, for a period of eighteen months, under Section XI. of the Military new Furlough Regulations, commencing from the 24th ultimo.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5286.

Fort William, the 7th November 1860.

The Reverend L. Poynder is appointed Chaplain of the Town of Rangoon.

No. 5300.

The Governor General in Council is pleased to appoint Lieutenants C. J. O. FitzGerald, of the 42nd Regiment Madras Native Infantry, and F. Pike, of Her Majesty's 91st Regiment, to do duty with the Central India Horse.

No. 5304.

The under-mentioned Officers are appointed Special Assessors, under Section XXXI. of Act XXXII. of 1860, in the several Districts of the Tenasserim and Martaban Provinces, *viz* :—

The Deputy Commissioner at Amherst.
" " at Martaban.
" " at Tavoy.
" " at Mergui.
" Superintendent of Convicts at Moulmein.
" Deputy Commissioner and Magistrate at Moulmein.
The Assistant Commissioner at Moulmein.
" Collector of Customs at Moulmein.

No. 5305.

Mr. G. Campbell resumed charge of his Office of Judicial Commissioner in Oudh on the 29th ultimo.

No. 5306.

Lieutenant R. Onseley received charge of the Office of the District Superintendent of Police, Hurdui, in Oudh, from Lieutenant Rawlins, on the 17th ultimo.

No. 5307.

The Governor General in Council is pleased to appoint, as a temporary arrangement, Lieutenant E. F. Angelo, of Her Majesty's 28th Regiment, to act as Second in Command of the Deolee Irregular Force.

The following Extract from Deolee Irregular Force Orders, dated 1st ultimo, is confirmed :—

Lieutenant and Adjutant W. P. Conolly has permission to resign his appointment in the Force, consequent on his having been nominated Second in Command of the 3rd Regiment of the Central India Horse.

Lieutenant C. H. Clay, Second in Command, will receive charge of the Adjutant's Office from Lieutenant Conolly.

Captain MacDonald being about to avail himself of the leave of absence granted him in General Order by the Governor General, No. 3653, dated 27th August last, Lieutenant Clay will assume Command of the Force.

No. 5310.

Mr. E. G. Fraser, Civil Judge of Lucknow, has obtained privilege leave for six weeks, from the date on which he may avail himself of it.

No. 5311.

Mr. J. E. Barton, Extra Assistant Commissioner in Oudh, has obtained leave of absence on Medical Certificate, for two months, from the 11th ultimo.

No. 5312.

Major P. A. P. Bouverie, Political Agent at Bhurtpore, has obtained privilege leave of absence for one month, from the 15th ultimo, making over charge of his Office to Lieutenant Walter, Assistant Agent, Governor General, in Rajpootana, on special duty at Bhurtpore.

No. 5313.

The Governor General in Council is pleased to grant Lieutenant E. R. C. Bradford, Commanding 1st Regiment of Central India Horse, leave of absence for two months, to enable him to proceed to Bombay, preparatory to applying for leave to Europe, on Medical Certificate, and to sanction the following arrangements, consequent on the vacancy thereby created :—

Major H. Forbes, Commandant of the Bhopal Levy, to officiate as Commandant of the 1st Regiment Central India Horse, and to be Political Assistant in Western Malwa.

Captain R. C. Cross to officiate, as a temporary arrangement, as Commandant of the Bhopal Levy, from the 11th ultimo.

Lieutenant E. Temple to officiate, as a temporary arrangement, as Second in Command of the Bhopal Levy, in addition to his duties as Adjutant, from the 11th ultimo, subject to the General Order by the Governor General, No. 3776, dated 31st August last.

A. R. Young,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 111.

Fort William, the 8th November 1860.

Notification.—Mr. H. A. Mangles, 2nd Assistant Accountant General to the Government of India, has been allowed, by the Right Hon'ble the Secretary of State for India, a further extension of leave for three months, on Sick Certificate.

By Order of the Governor General in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 8th November 1860.

No. 1101 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on Furlough on private affairs :—

Captain and Brevet Major William Wilberforce Harris Greathed, C. B., of Engineers, Extra Aide-de-Camp to Major General Sir R. Napier, K. C. B., Commanding 2nd Division of the Force in China ...	For two years, from the date of his departure from Point de Galle.

No. 1102 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the Rank of Ensign, from the date assigned to him in Government General Order No. 939, of the 18th September 1860 :—

	Date of Arrival at Fort William.
Infantry.	
Mr. George Phillips Lucas ...	27th October 1860.

No. 1103 *of* 1860.—His Excellency the Governor General of India in Council is pleased to make the following appointment :—

Captain G. Delane, Second in Command of the Governor General's Body Guard, to officiate as Army Clothing Agent of the 2nd or Presidency Division, without prejudice to his present appointment, *vice* Major Turnbull, Officiating as Superintendent of Army Clothing.

Fort William, the 9th November 1860.

No. 1104 *of* 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed :—

No. 17, *dated 29th October* 1860.—Directing Lieutenant T. E. L. Higginson, of the 2nd Regiment of Infantry, having reported his return from leave to Europe on Medical Certificate, to resume his duties as Adjutant of that Corps.

Lieutenant W. Playfair, Officiating Adjutant 2nd Regiment, on being relieved by Lieutenant Higginson, will proceed to Chanda and join the 3rd Regiment, of which Corps he is nominated Officiating Adjutant during the absence of Lieutenant Nepean, or until further orders.

Lieutenant D. McNeil, at present Officiating as Adjutant of the 3rd Regiment, will, on being relieved by Lieutenant Playfair, proceed to Raepore, in consequence of Lieutenant Cockburn's illness, and place himself under the orders of the Officer Commanding the 1st Regiment.

No. 1105 *of* 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 364, of the 29th September 1860, are published for general information :—

1. Your letter dated the 2nd June last, No. 129, contained the recommendation of the Commander-in-Chief in India and your Government, in favor of the eventual promotion, on attaining the Rank of Captain Regimentally of the undermentioned Officers, in recognition of their services in the Field in the Rank of Subaltern, *viz.* :—

Lieut. J. Watson, V. C.,	...	28th Regt.	Bombay N. I.
„ G. Allgood, „	...	49th „	Bengal „
„ R. G. H. Johnstone	...	13th „	Bombay „
„ R. H. M. Aitken	...	„ „	Bengal „
Bt-Capt. E. H. Langmore	..	71st „	„ „
Lieut. F. C. A Chamier	...	34th „	„ „
„ F. S. Roberts, V. C.,	...	Bengal Arty.	
„ C. S. Nicholson	...	54th Regt.	„ „
„ L. Forbes	...	2nd „	„ „
„ J. P. Sherriff	.	35th „	„ „

2. I did not fail to bring these recommendations under the favorable consideration of the General Commanding-in-Chief; and I stated that I proposed, with His Royal Highness' approval, to inform your Government that, in accordance with the arrangement made in April 1859, the Officers would be recorded for the Brevet Rank of Major on their attaining the Regimental Rank of Captain.

3. I have the pleasure of announcing to you that His Royal Highness has approved of the course, and has informed me that the Officers will be recorded for the Brevet Rank of Major on their becoming Regimentally eligible, their cases being brought forward from time to time as they attain the Rank of Captain.

No. 1106 *of* 1860.—The following paragraph of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 366, dated 29th September 1860, is published in General Orders :—

With reference to your Despatch in this Department, dated 12th July 1859, No. 102, para. 29, which communicated your decision on Lieutenant C. J. Nicholson's application for a Wound Pension, I have to inform you that, upon a further consideration of this Officer's case, and with reference to his distinguished Services at the Siege of Delhi, when he lost his arm, I have resolved, as a special case, to grant him a Pension of £100 per annum, in addition to his Wound Pension, to which he is entitled under the Regulations.

No. 1107 *of* 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 370, of the 29th September 1860, are published in General Orders :—

1. It has been determined that the following Articles, at present issued to the Soldier as necessaries, shall for the future be kept up at the public expense, *viz.* :—

Horse Brushes,	to last	1	year.
Curry Combs,	„	1	„
Corn Bag,	„	3	„

2. I have expressed to the Secretary of State for War my assent to the extension of this privilege to the Cavalry Regiments in India.

No. 1108 *of* 1860.—Subadar Peer Ahmeed, of the 49th Regiment Madras Native Infantry, is admitted to the 2nd Class of the Order of British India, with the Title of "Bahadoor," from the 4th October 1860, in succession to Pensioned 3rd Class Subadar Amarapatty Bahadoor, of the 2nd Class, deceased.

No. 1109 *of* 1860.—The services of Assistant Surgeon J. H. Sylvester, in Medical charge of the 2nd Regiment Central India Horse, are placed at the disposal of His Excellency the Commander-in-Chief for another appointment.

No. 1110 *of* 1860.—Veterinary Surgeon A. Turnbull is allowed leave of absence, from the 26th October to the 26th December 1860, to visit Bombay, preparatory to applying for leave of absence on Sick Certificate to Europe, under the old Regulations.

No. 1111 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Pay Department.

Captain A. Hunter, 25th Native Infantry, Officiating Deputy Pay Master, to be Deputy Pay Master, Benares Circle, *vice* Major Edgell, who vacates, having obtained an extension of leave.

No. 1112 *of* 1860.—Lieutenant R. Clifford, of the 74th Native Infantry, having passed the prescribed examination in the Languages, is confirmed in his appointment of Adjutant of the 1st Cavalry, Punjaub Irregular Force.

No. 1113 *of* 1860.—The designation of Apothecary to the Government of India is abolished.

The Medical Officer in charge of the Medical Store Department at the Presidency will henceforward be designated "Principal Medical Storekeeper to the Government."

No. 1114 *of* 1860.—His Excellency the Governor General in Council is pleased to appoint Mr. C. B. Wallis to be Assistant Agent for Army Clothing, 2nd Division.

No. 1115 *of* 1860.—In continuation of Government General Order No. 9037, of the 9th December last, the following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 287, dated 31st July 1860, are published for general information :—

I have to acknowledge the receipt of your letter No. 107, dated 17th May 1860, submitting certain questions in regard to the promotion of the young Officers who have been placed on the General List under the instructions contained in my Despatch, No. 343, of the 30th September 1859; and to inform you in reply that, in order to meet the difficulty which has arisen from some of the young Officers in question having arrived in the Country before others, who stood above them on the General List, it has been determined that the Officers shall be permitted to reckon the time qualifying for promotion from the date of sailing from England, which date also regulates their standing in the Army.

2. In the case of Infantry Cadets, who have passed through the College at Addiscombe, the year's service qualifying for promotion will be held to commence from the date of their last public examination.

3. The promotion of the Ensigns on the General List will date from the vacancy, provided that they have completed the requisite service, otherwise from the date of completion of such service.

4. The promotion of the posted Ensigns will be regulated by the established usage of the Service, as stated in the 2nd paragraph of your Despatch.

No. 1116 *of* 1860.—The under-mentioned Officers are, at their own request, transferred to the Corps specified :—

Lieutenant W. H. Brind, from 28th Native Infantry, to the 2nd Bengal European Fusiliers.

Lieutenant C. S. DeFerrnoy Roche, from the 47th Native Infantry to the 5th European Regiment.

Cornet J. Low, from the 3rd to the 5th European Light Cavalry.

Ensign D. Adamson, from the 61st to the 28th Native Infantry.

Ensign A. J. D. Hawes, from the 32nd to the 73rd Native Infantry.

Ensign R. M. B. Thomas, from the 16th to the 65th Native Infantry.

Ensign H. W. J. Senior, from the 39th to the 73rd Native Infantry.

The following promotions are made to fill existing vacancies :—

To be Lieutenants.

Cornet J. Low, 5th European Light Cavalry.
Ensign D. Adamson, 28th Native Infantry.
„ A. J. D. Hawes, 73rd Native Infantry.
„ R. M. B. Thomas, 65th Native Infantry.

Ensign H. W. J. Senior, 73rd Native Infantry.
„ F. H. Goold, 47th Native Infantry, *vice* Lieutenant Roche, transferred to the 6th European Regiment.

Erratum.—In Government General Order No. 1063, of the 29th ultimo, announcing the transfer and promotion of certain young Officers, in the case of Ensign S. C. MacTier, for 64*th Native Infantry*, read 15*th Native Infantry*.

No. 1117 *of* 1860.—The following promotions are made :—

Officers on the General List.

Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Cavalry.			
Cornet Robert Melvill Jennings ...	Lieutenant.	20th May 1860	Lieutenant J. Cockerell, 2nd European Light Cavalry, promoted.
„ Howard Coghlan ..		4th June 1860	Lieutenant C. N. Tucker, 2nd European Light Cavalry, promoted.
„ Charles Theophilus Metcalfe Higginson ...		10th June 1860	Lieutenant A. W. J. Montgomerie, 2nd European Light Cavalry, promoted.
„ Edward Cuthbert Brooks Rawlinson ...		6th July 1860	Lieutenant L. F. Wells, 2nd European Light Cavalry, promoted.
„ Earnest Wells ...		21st July 1860	Lieutenant B. R. Branfill, 5th European Light Cavalry, promoted.
„ Herbert Henry Paterson Cowper ...		4th Sept. 1860	Lieutenant *Sir* M. Barlow, *Bt.*, 4th European Light Cavalry, promoted.
„ Christopher George Cautley		4th Sept. 1860	Lieutenant W. H. J. Jennings, 2nd European Light Cavalry, deceased.
„ Montague Stuart Saunders		20th Sept. 1860	Lieutenant M. M. Prendergast, 4th European Light Cavalry, promoted.
Infantry.			
Ensign Adam Wilson Graham .	Lieutenant.	20th Feb. 1860	Lieutenant A. B. Allen, 2nd Native Infantry, resigned.
„ Astell Harrison ...		20th Feb. 1860	Lieutenant E. J. Wild, 40th Native Infantry, promoted.
„ William Henry Beckett ...		3rd April 1860	Lieutenant Fitz T. Goldsworthy, 72nd Native Infantry, deceased
„ Charles Mercer ...		7th April 1860	Lieutenant C. H. Palliser, 63rd Native Infantry, promoted.
„ Thomas James Quin ...		11th May 1860	Lieutenant C. W. Peter, 42nd Native Infantry, promoted.
„ Alexander Bishop Chalmers		15th June 1860	Lieutenant B. H. Smith, 67th Native Infantry, promoted
„ Christopher Middlemass ...		14th July 1860	Lieutenant H. V. Riddell, 68th Native Infantry, transferred to the 2nd European Bengal Fusiliers.
„ Neville Fraser Parker ...		31st Aug. 1860	Lieutenant J. C. McNeill, 12th Native Infantry, promoted
„ Charles Willian Riggs ...		30th Sept. 1860	Lieutenant C. T. O. Mayne, 15th Native Infantry, promoted.
„ Charles Nesbit Hodgson ...		19th Oct. 1860	Lieutenant J. H. Tulloch, 53rd Native Infantry, struck off

No. 1118 *of* 1860.—The following promotions are made :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
72nd N. I.	Lieutenant and Brevet Captain Hugh Pigot Williams ...	Captain	21st October 1860	Captain R. K. Gordon, deceased.
General List	Ensign Thomas Fraser Bruce ..	Lieutenant		
25th N. I.	Lieutenant Edmond John Lemoyne Twynam ...	Captain	4th November 1860	Captain F. J. Eagar, deceased.
General List	Ensign Walter Robert Hamilton ...	Lieutenant		

No. 1119 *of* 1860.—The following promotion is made :—

4th European Regiment.

Ensign Andrew Hugh Fletcher Campbell to be Lieutenant, from the 2nd November 1860, *vice* Lieutenant C. L. Money, resigned

No. 1120 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Fort William.
Major E. Sissmore, 69th Native Infantry ...	29th Oct. 1860.
Lieutenant R. G. Birch, 1st European Light Cavalry ...	
Conductor E. Quin, Ordnance Commissariat Department...	

No. 1121 *of* 1860.—Captain Percy Henderson Dun, of the 33rd Regiment Madras Native Infantry, is permitted to proceed to Australia, and the Colonies, on Medical Certificate, and to be absent on that account for fifteen months, under the old Regulations.

No. 1122 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant George Farquhar Smith, 3rd Bengal European Light Cavalry, Adjutant of the 4th Sikh Irregular Cavalry ...	For eighteen months, under the new Regulations.

R. J. H. Birch, *Major-General,*

Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 270.

Fort William, the 8th November 1860.

Posting.—Captain J. H. Wright, Executive Engineer, 3rd Class, (on leave), is transferred from the Public Works Establishment of Nagpoor to that of Bengal.

No. 271.

The 9th November 1860.

Appointments.—Mr. W. Ramsay is appointed a temporary Sub-Engineer of the 3rd Class, in the Public Works Department, and posted to Bengal.

No. 272.

Mr. F. R. Boyce, Executive Engineer of the 3rd Class, Officiating Assistant to the Chief Engineer of Bengal, is confirmed in that appointment, and is appointed Assistant Secretary to the Government of Bengal, in the Public Works Department.

C. H. Dickens, *Captain,*

Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

No. 906A.

Military Department.

Camp Nynee Tal, the 23rd October 1860.

Notifications.—The following letter No. 447, dated the 9th instant, from the Secretary to the Government of India, in the Military Department, to the Military Secretary to the Government, North-Western Provinces, is re-published for the information of Officers attached to the Military Police of the North-Western Provinces :—

"With reference to the letter from your Office, "No. 741 A., of the 21st August last, I am desired "to acquaint you, for the information of the "Hon'ble the Lieutenant-Governor of the North-"Western Provinces, that His Excellency the "Governor General in Council is of opinion that, "as the 'Orders of British India,' and of 'Merit' "are essentially Military Orders, the extra pay of "men holding these Orders and serving in the "Military Police is properly a Military charge. It "should, therefore, be drawn from the Military "Pay-Masters and debited to the Military "Department.

"The Departments of Pay and Audit will be "informed accordingly."

No. 913A.

The under-mentioned men of the Meerut Battalion of Military Police are, with the sanction His Excellency the Commander-in-Chief, transferred to Roberts' Horse, at Cawnpore, and directed join forthwith :—

No.	Present Rank and Names.	Remarks.	No.	Present Rank and Names.	Remarks.
1	Jemadar Boodh Singh.		17	Sowar Khuruck Singh.	
1	Duffadar Seodut Singh.		18	„ Nihal Singh.	
2	„ Teg Ram.		19	„ Nidhan Singh.	
1	Trumpeter Baboo Ram.		20	„ Jugut Singh.	
1	Sowar Mahtab Singh.		21	„ Boota Singh.	
2	„ Hazara Singh.		22	„ Lounga.	
3	„ Chouhutta Singh.		23	„ Bahadoor.	
4	„ Bal Singh.		24	„ Khoobee.	
5	„ Wuzeer Singh.		25	„ Prudun.	
6	„ Hookoom Singh, (1st.)		26	„ Kishoon Singh.	
7	„ Hookoom Singh, (2nd.)		27	„ Dihan Singh.	Bargeer.
8	„ Jewun Singh.		28	„ Puhara Singh.	Ditto.
9	„ Goordut Singh.		29	„ Balchund.	Ditto.
10	„ Goormook Singh.		30	„ Gokool.	
11	„ Guga Singh.		31	„ Jey Singh.	
12	„ Mean Singh.		32	„ Issur Singh.	Khoodaspeh No. 1 Troop.
13	„ Sahib Singh.				
14	„ Heera Singh.		33	„ Utter Singh.	Ditto ditto.
15	„ Jowahur Singh.		34	„ Jhail Singh.	Bargeer do.
16	„ Jhunda Singh.		35	„ Bugail Singh.	Ditto ditto.

By Order of His Honor the Lieutenant-Governor, North-Western Provinces,

O. M. Glubb, *Lieut.*,
Asst. Military Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Appointments.—The services of Assistant Surgeon J. F. Deakin, M. D., Her Majesty's 70th Regiment, having been placed at the disposal of the Punjaub Government, he is appointed to the Medical charge of the Civil Station of Kurnal.

General Department, No 2759, dated 22nd October 1860.

1st Class Native Doctor Jahoor-ool-huq is appointed to the charge of the Medical duties of the Civil Station of Mozuffergurh, during the absence on leave of Sub-Assistant Surgeon Sudr-ool-huq

General Department, No 2799, dated 23rd October 1860.

Postings.—Probationary Assistant Overseer Corporal J. McIntosh and Private W. Stuart are posted to the Jullunder Division of Public Works.

Public Works Department, No. 2000, dated 23rd October 1860.

Transfers.—Assistant Overseer Corporal R. Berry, from the Jullunder to the Upper Sirhind Division of Public Works.

Public Works Department No. 2007, dated 23rd October 1860.

Powers.—Mr. H. E. Jacomb, Assistant Commissioner of Shahpoor, is vested with the full powers of a Magistrate and Collector.

Judicial Department, No 687, dated 23rd October 1860.

Transfers and Promotions.—Lieutenant W. G. Waterfield, Personal Assistant to the Commissioner of Leia, is transferred to the Rawul Pindee District, and posted to the Hill Station of Murree.

General Department, No. 2814 dated 27th October 1860.

Lieutenant H. P. Babbage, Assistant Commissioner at Murree, is posted to the Out-Station of Attock, in the Rawul Pindee District.

General Department, No. 2816, dated 27th October 1860.

Appointment.—The Reverend A. Robinson, Assistant Chaplain, is appointed to the Station of Dera Ishmael Khan

General Department, No 2813, dated 27th October 1860.

R. H. Davies,
Secy. to Govt., Punjab.

Lahore, the 24th October 1860.

No. 121.—The Brigade Order dated 7th October 1860, by Brigadier General N. Chamberlain, C. B., Commanding Punjab Irregular Force, appointing Lieutenant W. B. Cumberland, Doing Duty Officer No. 1, Punjab Light Field Battery, to officiate as Commandant No. 3, Punjab Light Field Battery, during the absence on Furlough of Captain T. E. Hughes, or until further orders, is confirmed.

No. 122.—*Transfer.*—Supernumerary Ressaldar Wullie Ahmed, 2*nd* Punjab Cavalry, is transferred to the 5*th* Punjab Cavalry, in room of Ressaldar Fyzoolla Khan, dismissed.

No. 3, Punjab Light Field Battery.

No. 423.—*Promotion.*—Havildar Mauz-deen to be Jemadar, from the 1st October 1860, in room of Mansubdar Khan, transferred to the Pension Establishment.

G. Hutchinson, *Major*,
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

Notice is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.* :—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. Eden,
Offg. Junior Secretary.

Fort William,
The 1st November 1860.

No. 1232.

From Hon'ble A. Eden,
Officiating Junior Secretary to the Board of Revenue,

To Messrs. Ernsthausen and Osterley.

Dated Fort William, the 8th November 1860.

Stamps.

W. J. Allen, and A. Grote, Esqrs.

Gentlemen,—In reply to your letter dated the 11th instant, I am directed to inform you, that the Board are of opinion that the two printed Forms of Letters of Consignment under advance, and of Indent submitted therewith, fall under the exemptions to Article 1, Schedule A., Act XXXVI. of 1860, and are therefore not liable to Stamp Duty.

I have, &c,

(Sd.) A. Eden,
Officiating Junior Secretary.

No. 1233.

From Hon'ble A. Eden,
Officiating Junior Secretary to the Board of Revenue,

To Messrs. Erskine and Co.

Dated Fort William, the 8th November 1860.

Stamps.

H. Stainforth, and W. J. Allen, Esqrs.

Gentlemen,—In reply to your letter dated the 24th ultimo, I am desired by the Board of Revenue to inform you, that they are of opinion that the receipts granted to your Mál Gomashtahs in acknowledgment of sums collected by them on your account are liable to Stamp Duty, under Article 47, Schedule A., Act XXXVI. of 1860.

2. Acknowledgment by your Gomashtahs that they have received money from you to be paid to third persons, as for instance to Ryots on account of advances, do not, it seems to the Board, require a Stamp. Receipts given to you by your Gomashtahs on account of sums due to them would however be liable to Duty in the same manner as any other receipts.

I have, &c.,

(Sd.) A. Eden,
Officiating Junior Secretary.

No. 1234.

From Hon'ble A. Eden,
Officiating Junior Secretary to the Board of Revenue,

To Messrs. Mackenzie, Lyall and Co.

Dated Fort William, the 8th November 1860.

Stamps.

H. Stainforth, and W. J. Allen, Esqrs.

Gentlemen,—I am desired to inform you, that the Deposit Receipts left by Mr. Watson of your Firm at my Office are, in the opinion of the Board of Revenue, liable to Stamp Duty, under Article 47, Schedule I. of Act XXXVI. of 1860.

I have, &c.,

(Sd.) A. Eden,
Officiating Junior Secretary.

No. 1063.

From Hon'ble A. Eden,
Offg. Junior Secy. to the Board of Revenue,

To the Offg. Secy. to the Govt. of Bengal.

Dated Fort William, the 26th September 1860.

Sir,—I am desired by the Board of Revenue to submit the following point for the consideration and orders of Government.

2. In Marine Insurance it is customary, pending the preparation of a regular policy, to give the person effecting the Insurance a Memorandum of the contract technically called a "Letter of Cover," which is available as a competent Instrument of Insurance in case a regular policy is not underwritten.

3. This Letter of Cover is liable to Stamp Duty under Article 44 Schedule A. of Act XXXVI. of 1860.

4. But this Instrument is one of a class of documents initiatory in their character and contingent upon other documents which are also liable to Stamp Duty.

5. If Duty is levied, both upon the *Letter of Cover* and upon the regular policy, a double *ad valorem* Duty will be imposed upon one and the same transaction; this, the Board believe, can never have been the intention of the Legislature.

6. It appears to the Board, therefore, that these Instruments should be treated as they are in England, under the provisions of Section VI. 54, Geo. III. Chap. 144, which provides that, whenever the contract is delivered up to the Commissioners to be cancelled within one month after the last subscription, and a regular stamped Policy is produced in lieu, under-written by the same persons, to the same amount on the same interest, and for the same voyage or risk, the Duty shall be allowed in other Stamps for contracts on Policies. The Board think that in this Country the allowance might be made either in Stamps or as a refund of money at the option of the applicant.

7. An early reply is requested.

I have, &c.,
(Sd.) A. EDEN,
Offg. Junior Secy. to the Board of Revenue.

No. 1933.

FROM LORD H. U. BROWNE,
Under-Secy. to the Govt. of India, Home Department,

TO RIVERS THOMPSON, ESQ.,
Junior Secy. to the Govt. of Bengal.

Dated Fort William, the 6th October 1860.

SIR,—I AM directed to acknowledge the receipt of your letter No. 2758, dated the 28th ultimo, and in reply to state that the Governor General in Council approves of the suggestion of the Board of Revenue, in regard to "Letters of Cover," and authorizes the adoption of the course indicated in the 6th paragragh of their letter No. 1063, dated the 26th ultimo.

I have, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of Ind'a.

No. 2995.

COPY of the above letter forwarded to the Board of Revenue for information, with reference to the Board's letter No. 1063, dated the 26th ultimo.

By Order of the Lieutentant-Governor of Bengal,
(Sd.) RIVERS THOMPSON,
Junior Secy. to the Govt. of Bengal.

FORT WILLIAM,
The 10th October 1860.

Notification.

CIVIL AUDIT OFFICE,
Fort William, the 3rd November 1860.

REFERRING to the Notification of this Office, dated 11th August last, and published in the *Government Gazette* of the 22nd idem, page 1828, which has excited doubts as to whether Quarterly or Monthly Contingent Bills are required in this Office, it is now notified that MONTHLY Contingent Bills are required as heretofore.

HUGH SANDEMAN,
Offg. Civil Auditor.

No. 2645.

Notification.

ALIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails, Lower Provinces.

FORT WILLIAM;
25th October 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Garrison Order.

BY Order of His Excellency the Commander-in-Chief, on and after the 1st proximo, the Water and Plassey Gates will be closed from Evening Gunfire till daylight.

The remaining Gates will be open for entrance and exit during the night.

By Order,

FITZROY FREMANTLE, *Lt. & Capt.*,
Brigade Major.

FORT WILLIAM,
The 27th October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,
Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
10, *Chowringhee Road,*
Calcutta, 31*st October* 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31*st October* 1860.

Notice.

CERTAIN EFFECTS, belonging to the Estate of the late Mr. W. C. Grant, Deputy Collector, who died at Balagur, in the District of Hooghly, on the 19th of October last, are under the Seal of this Court, and will be delivered to any person duly authorized to receive the same.

C. T. BUCKLAND,
Judge.

JUDGE'S OFFICE;
Zillah Hooghly,
The 6th November 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt.'s Office,
The 3rd September 1860.

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 P. M. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain*,
Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, *i. e.* Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
GRAIN AND PROVISION. *Victualling.*							
Rice (Moonghy) ...	4711002	291138	Singapore ..	2632256	10000 0	22000 0 0	
			Penang ..	1794880			
			Malacca ...	19256			
			Labuan ..	87600			
Rice (Arracan) ...	827744	51734	Singapore ..	270720	1000 0	2200 0 0	
			Penang ...	115776			
			Malacca ...	441248			
Rice (Java) ...	132928	7683	Singapore ...	89280	500 0	1100 0 0	
			Malacca ..	43648			
Rice (Raw) ...	16000	1000	Singapore ...	8000	50 0	110 0 0	
			Penang ...	8000			
Dholl, Jowar ...	186156	11635	Singapore ...	87120	400 0	880 0 0	
			Penang ...	70032			
			Malacca ..	18300			
			Labuan ...	10704			
Pease (Java) ...	412632	25790	Singapore ...	225384	2000 0	4400 0 0	
			Malacca ..	64608			
			Penang ..	122640			

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.			Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	REMARKS.
Chenna ...	18500	.....	Singapore ..	10000				
			Penang ..	5000				
			Malacca ..	2500				
			Labuan ..	1000				
Ghee ..	155344	....	Singapore ...	89008		5000 0	11000 0 0	
			Penang ...	47008				
			Malacca ...	12192				
			Labuan ...	7136				
Split Pease ..	Altogether depends on departure of European Troops. Quantity small for past year.							
Salt ...	154944	....	Singapore ..	76400		Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.		
			Penang ..	54976				
			Malacca ..	20000				
			Labuan ..	3568				
Turmerick ...	8304							
Tobacco ...	73688	....	Singapore ..	4000				
			Penang ...	3136				
			Malacca ..	832				
			Labuan ..	836				
Chillies ...	6192	....	Singapore ..	3500				
			Penang ..	1028				
			Malacca ..	336				
			Labuan ..	1328				
Pepper ..	2336	....	Singapore ..	1200				
			Penang ..	448				
			Malacca ..	144				
			Labuan ..	544				
Corriander Seeds ..	1728	.....	Singapore ..	1200				
			Penang ..	224				
			Malacca ..	80				
			Labuan ...	224				
Cummin Seeds ..	1728	.....	Singapore ...	1200				
			Penang ..	224				
			Malacca ...	80				
			Labuan ..	224				
Hogs' Lard ..	5344	....	Singapore ...	4000				
			Penang ...	1344				
			Malacca ...	..				
			Labuan ..	..				
Salt Fish ..	42080	.....	Singapore ..	34000				
			Penang ..	2624				
			Malacca ..	5456				
			Labuan ..	..				
Oil, Cocoanut ...	97438	.....	Singapore ...	72500				
			Penang ...	15312				
			Malacca ...	9584				
			Labuan ..	42				
Onions ..	1896	....	Singapore ...	1000				
			Malacca ..	..				
			Penang ..	896				
			Labuan ...	..				
Tamarind ..	8136	....	Singapore ...	1000				
			Labuan ...	7136				
Bran ..	Depends altogether on requisitions from Ships; about 1,00,000 issued in 1860, none in 1859.							
Flour ..	Depends altogether on arrival and departure of Troops.							

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
Garlic ..	324	Or as much as may be required, quantity uncertain.				
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.				
Coffee ...	1200	Ditto	Ditto		Ditto.	
Sugar ...	5000	Ditto	Ditto		Ditto.	
Bread ...	54000	Ditto.	Singapore .. 30000 Penang .. 24000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.					
Beef (1st sort Grass-fed)	40000	.....	Singapore .. 25000 Penang .. 15000			Or as much as may be required, dependent upon the arrival of Troops.
Mutton (1st sort Grass-fed) ..	Or as much as may be required					
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ...	70000	Or as much as may be required for Singapore and Penang.				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.					
Beetle-nut ..	Ditto	Ditto	Ditto.			
Salt Beef in Barrel ..	3500	Quantity depends on arrival and departure of Troops.				
Salt Pork in Barrels ..	3500					
Water for Ships ...	70000 Tons	But altogether dependent upon arrival and departure of Ships.				
Avil ...	Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China.			Grain and Provisions and Victualling Supplies, excepting Rice, Dhall, Ghee, and Java Pease, Dollars 5000.	Rupees 11,000.	
Cuddala ...	Depends altogether upon arrival and departure of Native Troops.					
Paun Leaves ..	Ditto	Ditto	Ditto.	Ship Supplies.		
Hay .	Depends upon arrival of Horses from Bombay, Madras or Calcutta.					
Straw ...	Ditto	Ditto	Ditto.	1000	22000	
Furniture for Hospitals, Offices and Barracks ...	Small supply, unless at the arrival of Troops, &c., when requisition will be large.					
Hospital Clothing, such as Quilts, Cotton ...	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ...	200					
Pillows, Cotton ..	50					
Pillow Cases ...	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.					
Caps, Gingham or Grey Shirting; Caps lined with Flannel ...	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ...	200					
Trowsers lined with Flannel ...	200					
White Shirts, plain ...	200					
Banians, Flannel ...	50					

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Drawers, Flannel ...	50	As required for Hospital, or in lieu of unserviceable.	At the different Hospitals ..	$ 500 Hospital Clothing ... 100 Utensils	Rupees 1,100	
Gowns, Grey Shirting, lined with Flannel ..	20					
Socks, Flannel ..	100					
Socks, Worsted ..	48					
Towels, round ..	30					
Towels, small ...	20					
Blankets ...	40					
Musqueto Curtains ..	12					
Slippers ...	50					
Settringees ...	50					
Tin Sauce Pans, sizes 1st, 2nd, and 3rd ...	36					
Tin Pots, Quarts ...	50					
Tin Pots, Pints ...	50					
Tin Dram Cups ...	12					
Bed Pans, Pewter ..	12					
Urinals, Pewter ..	12					
Spitting Pots ...	50					
Globe Lamps, complete .	12					
Chickens ..	3000	Daily delivery.	At the different Hospitals ..	$ 500 For Hospital Supplies		
Fowls ..	1000					
Rice Flour ..	Supply small, but will greatly increase on the arrival of European Regiments and Sick from China.					
Leeches ..						
Plantain Leaves ..						
Wax Candles ..						
Pots of sizes ..						
Charcoal ...						
Lime ..						
Brooms ..						
Baskets ..						
Butter ...						
Barley ...						
Carts ..	800	*Monthly.* 50			Rupees 220.	
Coolies ...	Supply small.					
Horse Boxes for boardship ..	Altogether dependent on requisitions from Ships.			$ 100		
Privy Boxes for boardship ..						
Caboose Boxes for boardship ...						
Kegs of sizes ..						
Bucket ...						

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1268 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.		Area.	Sudder Jumma.
			B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan	...	367 17 7 *Dhoorka.*	150 0 0
2428	Pirree, Pergunnah Oghara	...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suressa	...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala	...	884 0 0	1,350 0 0
5047	Rabun, Pergunnah Burail	...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand	...	1,039 10 12½	1,405 0 0

T. BRUCE LANE,
Offg. Collector.

TIRHOOT;
Collector's Office,
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under-mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No. 1177, in the Chittagong Collectorate, on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4th.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Thannah Bhatteearee, Mouzah Shetulpore, &c.				
			D. K. G. C.	Rs. As. P.	Rs. As. P.	
1	64	Izarah Golab Bebee, &c. ...	451 11 5 2	758 7 6	948 1 4	

T. D. Ward,
Offg. Collector.

Chittagong Collectorate,
The 5th October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aughun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved:—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapore, Pergunnah Dungsee ...	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Cusmer ...	1373 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah ...	229 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee ...	16 7 9¾	270 0 0

H. Rose,
Collector of Sarun.

Sarun Collectorate,
The 2nd November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th*.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kukkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 3 6	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3031	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3014 & 3015	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgange, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Allaf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th*.— The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	704	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	348	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore...	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 7th Nov. 1860.

LIABILITIES.					ASSETS.				
Proprietors' Capital	...	1,07,00,000	0	0	Government Securities	...	11,39,077	0	0
Reserve Fund ...	...	2,05,001	1	9	Dues from Government	...	5,10,637	4	11
Current Accounts	...	1,67,51,532	12	10	Cash ...	...	2,97,19,178	8	10
Cash Credits Undrawn	...	1,43,604	15	6	Loans on Deposit of Securities	...	86,28,500	0	0
Other Claims ...	...	2,55,082	9	2	Discount Loans on ditto ...	...	42,73,060	0	0
Bank Notes ...	...	1,79,36,355	0	0	Accounts of Credit on ditto	...	3,87,700	0	0
Post Bills ...	...	3,10,120	6	4	Government Bills discounted	...	4,47,439	2	9
Profit and Loss (Rebate Account)	...	24,511	8	10	Mercantile Bills ditto	...	10,36,241	10	4
					Head Stock ...	...	1,81,157	4	7
					Stamp Duties ...	...	2,618	11	0
					Interest accrued ...	...	618	12	0
	Co.'s Rs	4,63,26,208	6	5		Co.'s Rs.	4,63,26,208	6	5

Published by order of the Directors.
GEO. DICKSON,
Secretary and Treasurer.

D. WOODS,
Offg. Accountant.

Notice.

THE Interest and Responsibility of ROBERT SMITH, HENRY HYNDMAN KENNEDY, ROWLAND HAMILTON, ANDREW BRAND, and WILLIAM CRAWFURD STERNDALE, in the firm of SMITH, FARIE AND Co., ceased on the 30th of June last.

ROBERT SMITH,
HENRY HYNDMAN KENNEDY,
ROWLAND HAMILTON,
ANDREW BRAND,
WILLIAM CRAWFURD STERNDALE
By their Constituted Attorney,
JAMES STEEL.

With reference to the above, the business of the firm of SMITH, FARIE AND Co., which, since the 30th of June last, has been carried on by the undersigned, JAMES STEEL, will from this date be carried on by WILLIAM GRANT and JAMES STEEL, in conjunction with JAMES SMITH at Liverpool, under the two Firms of JAMES SMITH AND Co. at Liverpool, and GRANT, SMITH AND Co. at Calcutta.

JAMES SMITH,
By his Attorney,
WILLIAM GRANT.
WILLIAM GRANT.
JAMES STEEL.

The 1st November 1860.

Notice.

THE Congregation hitherto meeting for Divine Worship in St James' School-Room are informed that *on* and after Sunday the 18th instant, (until the erection of the new Church,) Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6,—and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

Bengal Civil Fund.

NOTICE.—The Half yearly General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 23rd January next, at 11 A. M., for the election of Managers for the ensuing year, for the passing the Accounts of the past year, and for the consideration of any other matters which may be brought forward.

As Article VIII. of the Rules does not, under its present wording, exactly meet the case of a Subscriber who may retire from the Service before he can obtain an Annuity, the Managers will propose, for the consideration of the Meeting, the following alteration of a portion of the first Section of that Article:—

PRESENT RULE.	PROPOSED RULE.
First.—Subscribers, who may hereafter retire from the Service on Annuities of the Civil Service Annuity Fund, wishing to secure to their Widows and Children the full benefits of the Fund, must, on retirement, make up the amount of their subscriptions, with interest, to Rupees 25,000, and must also continue their contributions at the same rates on their Annuities as those levied from Subscribers in the Service on their allowances, and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each Subscriber of paying up once for all, either at the time of resigning the Service, or at any subsequent period, the full value of his contributions, according to the Tables of Mortality which, on the advice of an Actuary, may be adopted by the Managers.	First.—Subscribers, who may hereafter retire from the Service on Annuities *or in anticipation of annuities* of the Civil Service Annuity Fund, wishing to secure to their Widows and Children the full benefits of the Fund, must, on retirement, make up the amount of their subscriptions, with interest, to Rupees 25,000, and must also continue their contributions at the same rates on their Annuities, *when received*, as those levied from Subscribers in the Service on their allowances, and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each Subscriber of paying up once for all, either at the time of resigning the Service, or at any subsequent period, the full value of his contributions, according to the Tables of Mortality, which, on the advice of an Actuary, may be adopted by the Managers.

By Order of the Managers,
H. ULICK BROWNE,
Hony. Secretary.

CIVIL FUND OFFICE,
The 6th November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Underwriters' Screw Steam and Tug Company, "Limited."

REGISTERED UNDER ACT XIX. OF 1857.

AN Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

DUTTS, LINZEE, AND Co.,
Secretaries.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Security standing in the name of Beebee Moolkoomar, the Proprietress, by whom it was never endorsed to any person. Payment of the Note, and of the Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietress :—

No. 2384 of 10463 of 1841-42, five per Cent. Loan, for Company's Rupees 2,000.

BEEBEE MOOLKOOMAR.

LUCKNOW,
The 31st October 1860.

Notice.

WITH reference to the Advertisement which appeared in this *Gazette* on 6th October 1860, relative to the loss of a Government Promissory Notes No. 4281 of 1854-55, five per Cent. Loan, for Rupees 5,000, which was a mistake, and now correctly described, the particulars of the above loss is as follows :—A Government Promissory Note, No. 5797 of 1854-55, five per Cent Loan, for Rupees 5,000, dated 12th March 1855, payment of which has been stopped in the General Treasury. A reward of 200 Rupees to be given to the party, if required, by giving any information about the same to Baboo Bholonauth Chowdry of Bhowanipore.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce ..	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
" ¾ " " 1 of an ounce ..	0 13 4	1 12 0
" 1 " " 1½ ounce	1 0 0	1 13 4
" 1 oz. but " 1½ ounce ...	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
" more than ½ and less than ¾ an ounce	0 8 0	0 14 8
" " ¾ " " 1 of an ounce	0 13 4	1 12 0
" " 1 " " 1½ ounce	1 0 0	1 13 4
" " 1 oz. " 1½ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c, 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not

under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

							Rs.	As.	P.
If weighing less than 2 oz.							...	0	2	4
„	more than 2 ounces but less than 4 oz.						...	0	2	0
„	„	4	„	„	„	6 oz.	...	0	3	4
„	„	6	„	„	„	8 oz.	...	0	4	0
„	„	8	„	„	„	10 oz.	..	0	5	4

C. K Dove,
Post-Master General of Bengal.

Calcutta,
The 2nd November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 3367.

The 5th November 1860.—There will be no After-Packet per *Nubia*, in consequence of the Mail Steamer proceeding to Sea on the 10th instant, without anchoring at Kedgeree.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—Mail Packets for the Overland Mail, which leaves Bombay on the 20th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 17th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under	¼	Ounce		Rs.	0	6 0
„	¼	„		„	0	8 0
„	¾	„		„	0	14 0
„	1	„		„	1	1 0

No. 1916.

The 7th November 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Lancefield*, will be closed at this Office on Monday, the 19th instant, at 6 P. M.

No. 1917.

The 7th November 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Baltic*, will be closed at this Office on Friday, the 16th instant, at 6 P. M.

No. 1939.

The 9th November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Sunday, the 18th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1940.

The 9th November 1860.—The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.			*Vid* Marseilles.			*Vid* Southampton.			
	Under ½	ounce	Rs.	0	6	0	Rs.	0	4	0
	„ ¼	„	„	0	8	0				
	„ ¾	„	„	0	14	0	„	0	8	0
	„ 1	„	„	1	0	0				
	„ 2	„	„	2	0	0	„	1	0	0

PACKETS for the reception of Letters by the following Ships are open at this Office :—

Names of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Baltic* ...	Mackinnon, McKenzie & Co.	17th Nov. 1860 ...	Moulmein ...	Akyab and Rangoon.	
„ *Lancefield* ...	Jardine, Skinner and Co. ..	20th „ „	Hong-Kong...	Penang and Singapore.	
Ship *Sarah Newman*..	Kettlewell, Bullen and Co ...	15th „ „	London ...	Cape of Good Hope.	

The 9th November 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

CALCUTTA GAZETTE, NOVEMBER 10, 1860.

No. 87.

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60-61 *at the Station of Roorkee.*

Names of Articles.		1859-60.	1860-61.
		Rs. As. P.	Rs. As. P.
Biscuits	per lb.	...	0 1 6
Bread	per 100 lbs.	...	6 3 11
Beef	„	9 0 0	9 0 0
Mutton	„	11 0 0	11 0 0
Rice	per Re.	20 lbs. 2 oz.	19 lbs. 2 oz.
Sugar	„	6 „ 1 „	5 „ 1 „
			As.
Firewood	„	360 lbs.	4 p. 100 lbs.
Vegetables	per lb.	6 pie.	6 pie.
Salt	per Re.	17 lbs.	Agency.
		Rs. As. P.	Rs. As. P.
Tinning, Large,	per score	2 4 0	1 5 0
„ Small	„	1 8 0	1 4 0
„ Barrack	per set		0 12 0
Coffee	per lb.	0 8 0	0 5 0
Fowls and Chickens	...	...	Agency.
			Rs. As. P.
Lime	per md.	1 1 0	0 12 0
Charcoal	„	1 1 0	0 4 0
Jallahs	each	0 6 0	0 4 0
Gumlahs	„	0 5 0	0 2 0
Ghurrahs	„	0 2 0	0 1 0
Lamp Glasses	„	0 10 0	0 3 0
Light for ditto	„	...	0 0 3
Chattoos	„	0 0 6	0 1 0
Naunds	„	...	0 1 0
Nets	„	...	0 0 3
Rope for Wells	„	...	0 0 3
Dholes	„	...	0 1 0
Jamps	p. 100 ft.	...	1 12 3
Whibs for Wells	„	...	0 0 3
Leeches	...	...	Agency.
			Rs. As. P.
Lime Juice	per doz.	...	2 8 0
Oil	per Re.	...	6 srs. 8 cs.
			Rs. As. P.
Wicks	per seer	...	0 10 0
Beer Bottles	per doz.	...	7 12 0
HOSPITAL NECESSARIES.			
		Rs. As. P.	
Brazen Articles	per lb.	0 7 0	
Camel Trunks	p. pair	4 0 0	
China Cups	per doz.	0 1 0	
„ Plates	„	0 1 0	
Salt Cellars, China	„	0 1 0	
Cups, Tin	„	0 1 0	
Plates, „	„	0 1 0	
Salt Cellars, Tin	„	0 1 0	
Copper Articles	per lb.	2 8 0	Agency.
Forks	per doz.	0 12 0	
Iron Knives	„	0 12 0	
Flesh Forks	each	0 0 6	
Tunnels, Tin	„	0 0 3	
English Iron Articles	p. lb.	0 4 0	
Country Iron „	„	0 1 0	
Slippers	per pair	1 8 0	
Tape, Broad,	p. 100 yds.	0 4 0	

Names of Articles.		1859-60.	1860-61.
		Rs. As. P.	
Tape, Narrow,	per 100 yds.	0 2 0	
Iron Spoons	per doz.	0 2 0	
Cork Screws	each	0 1 0	
Iron Locks and Keys, large		1 0 0	
„ „ small		0 1 0	
Pettarahs, Wooden	...	0 1 0	Agency.
„ Tin	..	0 2 0	
Pots, Tin	per doz.		
Crutches	per pair	0 1 0	
Tin Tickets	each	0 4 0	
Knives, Kitchen	„	0 2 0	
Kajawahs	per pair	0 2 0	
BAZAR MEDICINES.			
Alum	per lb.	0 3 0	
Almonds	„	0 1 0	
Cardamum	„	0 8 0	
Cloves	„	0 4 0	
Coriander Seed	„	0 1 0	
Carraway „	„	0 0 6	
Ginger	„	0 1 6	
Kuth Kurunga	„	0 0 1	
„ Kutch	„	0 3 0	
Linseed Oil	„	0 4 0	
Mustard „	„	0 2 0	
„ Seed	„	0 1 0	
Wax, White	„	1 0 0	
„ Yellow	„	0 10 0	
Bottles, Empty, Pints	each	0 1 0	
„ „ Quarts	„	0 1 0	
Bazar Phials	„	0 1 0	
Baskets	„	0 2 0	
Cloth for Dressing	per yd.	0 10 0	
„ for Bandages	„	0 10 0	
Candles, Wax	per lb.	0 0 10	
Charcoal	..	0 0 6	Agency.
Flour for Poultice	...	0 1 0	
Flannel, Europe	per. yd.	1 12 0	
„ Country	„	0 5 0	
Honey,	per lb.	0 2 0	
Linseed Meal	...	0 3 0	
Naunds	each	0 4 0	
Oil for Lamps	per lb.	0 2 0	
Ghurrahs	each	0 1 0	
Handies	„	0 0 8	
Gumlahs	„	0 2 0	
Goblets	„	0 0 2	
Cups	„	0 2 0	
Jars	„	0 6 0	
Sugar, Soft	per lb.	0 3 0	
Soap, Country	„	0 2 0	
Suet, Mutton	„	0 4 0	
Tape	...	0 12 0	
Twine, Country	...	0 1 6	
Tow „	...	0 1 0	
Assafœtida	...	0 1 2	
Bel Fruit	...	0 1 0	
Rasout	...	0 1 0	

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.
Green Silk for Eye-shades per yd.	0 8 0		Mess Tables each	...	11 0 0
Salt per lb.	0 1 0		Locks and Keys „	...	1 0 0
Mustard, Europe „	3 0 0		Small Tables „	...	9 0 0
Candles, Tallow „	0 4 0		Strong „ „	...	21 0 0
Cherita „	0 3 0		Bedside „ „	...	4 0 0
Poppy Head „	0 4 0		Forms with Backs „	...	11 0 0
Majooful „	0 0 3		„ without „ „	...	9 0 0
Hogs' Lard „	0 2 0		Chairs „	...	4 0 0
Linseed „	0 2 0		Cup Boards for Barrack „	...	32 0 0
Cotton „	0 3 0		Arm Racks „	...	11 0 0
Soap, Bar, Europe „	0 8 0		Bug Traps per seer	...	...
Kumeelah „	0 1 0		Chillumchies „	...	2 0 0
Wax Cloth per yd.	0 4 0		Towel Racks each	...	3 0 0
Cinnamon per lb.	0 1 0	Agency.	Wall Shades ..	...	11 0 0
Long Pepper „	0 1 0		Book Cases ...	...	0 0 0
Issufgoll „	0 1 0		Urine Stands ...	...	3 0 0
Turpentine „	0 8 0		Almirahs, Hospital ...	...	40 0 0
Paper, Country p. quire	0 4 0		Bathing Tubs, Iron, p. seer	...	1 0 0
Cubbabcheenee per lb.	1 2 0		„ „ Wooden, each	...	25 0 0
Plantain Leaves	0 1 0		Boarded Cots for fracture	...	11 0 0
Camphor, unrefined per lb.	1 0 0		Chicks each	...	3 0 0
Chunam „	0 0 4		Close Stools ...	...	4 0 0
Pomegranate Shells „	0 4 0		Easy Chairs ...	...	9 0 0
Neemuckdanee, Earthen ... each	0 0 2		Table, Prescribing ...	...	15 0 0
Vinegar, Country per lb.	0 6 0		„ Dispensary ...	...	11 0 0
„ Europe per bottle	0 12 0		„ Dissecting ...	...	9 0 0
			Thermantidotes ...	...	125 0 0
Barrack Furnitures.			Purdahs ...	...	7 0 0
			Boards for Tickets ...	...	1 0 0
Cots each	...	7 8 0	Slipper Baths ...	...	5 0 0
Boxes „	...	5 0 0	Lanterns ...	...	4 0 0
			Hinges in Punkahs, per [100 feet	...	30 0 0

Depy. Commy. Genl.'s Office;
Central Circle, Lucknow,
The 16th October 1860.

G. B. Reddie,
Deputy Commissary General.

No. 88

Statement shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60-61 *at the Station of Meerut*

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860 61.
Hospital Necessaries.		Rs. As. P.			Rs. As. P.
Plates, Brass per lb.		0 9 0			
China Cups per dozen		0 3 0	Spoons, Iron per dozen		0 3 0
„ Plates „		0 3 0	Cork Screws each		0 1 0
„ Salt Plates „		0 2 0	Large Locks and Keys „		1 0 0
Tin Cups „		0 3 0	Small „ „		0 1 0
„ Plates „		0 3 0	Patarahs, Wooden, pr. pair		0 8 0
„ Salt Plates „		0 3 0	„ Tin „		0 8 0
Forks, Iron „		3 0 0	Tin Pots per dozen		3 0 0
Knives „	Agency.	3 0 0	Crutches per pair	Agency.	0 1 0
Flesh Forks each		...	Tickets, Tin each		0 4 0
Tin Tunnels ...		0 0 3	Cook House Knife „		0 2 0
English Iron Articles p. lb.		0 4 0	Camel Trunk Straps p pair		2 0 0
Country „ „ „		0 1 0	Goglets each		0 4 0
Slippers per pair		2 0 0	Suleetahs „		1 0 0
Tape, Broad, p. 100 yds.		0 4 0	Medical Trays „		0 4 0
„ Narrow „		0 2 0	Privy Pans		Agency.

Depy. Commy Genl.'s Office;
Central Circle, Lucknow,
The 16th October 1860.

G. B. Reddie,
Deputy Commissary General.

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60, 1860-61 at the Station of Delhi.

Names of Articles.		1859-60.	1860-61.
		Rs. As. P.	Rs. As. P.
Biscuits	...	...	Agency.
Bread	p. 100 lbs	9 0 0	9 0 0
Beef	„	11 0 0	11 0 0
Mutton	„	24 lbs.	21 lbs. 2 oz.
Rice	per Re	7 lbs. 10 oz.	7 „
Sugar	„	4 pie	Agency.
Vegetables	per lb.	250 lbs.	250 lbs.
Firewood	per Re.	18 „	18 „
Salt	„	36 Pints	Agency.
Milk	„	2 lbs. 8 oz.	2 lbs.
Butter	„	2 m. 22 s.	Agency.
Bhoosa	„	2 „ 5 „	
Missa	„	Agency.	
Gram	„	25 seers.	...
Atta	„	6 annas.	...
Coffee	per lb.	From 1st May to 30th July 1859.	
		Rs. As. P.	Rs. As. P.
Barley	„	0 14 0	...
Lime	per md.	1 4 0	0 13 0
Charcoal	„	0 4 0	0 4 0
Jallahs	each	0 4 0	0 4 0
Ghurrahs	„	0 1 0	0 0 6
Gumlahs	„	0 1 0	0 2 0
„ Small	„	...	0 2 0
Lamp Glasses	„	0 3 0	0 6 0
Chatties	„	0 0 3	0 0 1
Lime Juice	per doz.	2 13 0	2 8 0
Oil		Agency.	Agency.
Coffee	per lb.	0 4 6	0 4 9
		From 1st Aug. 1859 to 30th Apl. 1860.	
Tinning Vessels	per set	0 15 0	0 7 3
„ Hospital	p. score large	1 0 0	0 10 0
„ „	small ..	0 15 0	0 9 0
Jhamps	p 100 feet	...	Agency.
Khus, Tatties	„	...	6 13 0
Naunds	per 100	...	Agency.
Doolcha	„	...	6 0 0
Dholes	each	...	6 4 0
Well Ropes	„	...	1 0 0
Byaskie	per 100	...	5 0 0
Beer Bottles in Qts.	p. doz.	...	7 8 0
Doolies	each	...	13 14 0
Copper Vessels	per lb.	...	Agency.
Hospital Necessaries.			
Brazen Articles	per lb.	0 7 0	Agency.
Camel Trunks	per pair	4 0 0	
China Cups	per doz.	0 1 0	
China Plates	„	0 1 0	
Salt Cellars, China	„	0 1 0	
Cups, Tin	...	0 1 0	
Plates, „	...	0 1 0	
Salt Cellars, Tin	...	0 1 0	
Copper Articles	per lb.	2 0 0	
Forks	per doz.	0 12 0	
Iron Knives	„	0 12 0	

Names of Articles.		1859-60.	1860-61.
		Rs. As. P.	Rs. As. P.
Flesh Forks	each	0 0 6	Agency.
Tunnels, Tin	„	0 0 3	
English Iron Articles	p. lb	0 4 0	
Country „	„	0 1 0	
Slippers	per pair	1 8 0	
Tape, Broad	p. 100 yds.	0 4 0	
„ Narrow	„	0 2 0	
Iron Spoons	each	0 2 0	
Cork Screws	„	0 1 0	
Iron Locks and Keys, Large ..	„	1 0 0	
Iron Locks, Small	„	0 1 0	
Pettarahs, Wooden	„	0 1 0	
„ Tin	„	0 2 0	
Crutches	per pair	0 1 0	
Tin Tickets	each	0 4 0	
Knives, Kitchen	„	0 2 0	
Kajawahs	per pair	0 2 0	
Pots, Tin	per doz.	0 12 0	
Barrack Furnitures.			
Cots with Tape	each	7 0 0	Agency.
Boxes, Wooden	„	4 0 0	
Benches, Small	„	0 12 0	
„ Large	„	6 0 0	
Tables, Wooden	„	10 0 0	
„ „ Patients	„	1 8 0	
Chick with Drawers, &c.	„	5 0 0	
Tea Box, Hospital	„	5 0 0	
Chairs, Cane-bottomed	„	0 12 0	
Tables, Wooden, for Writing ...		11 8 0	
Lantern for Barrack	each	0 8 0	
Stool Pans, Copper,	p. seer	1 10 0	
Urine Tubs, Iron	„	0 4 0	
Almirahs	each	15 0 0	
Chairs, Wooden	„	2 0 0	
Tables, Wooden, Hospital	each	2 0 0	
Chillumchies, Brass	p. seer	1 4 0	
Purdahs	each	0 12 0	
Tables Wooden, Large	„	4 0 0	
Carts, Iron, for Conservancy purposes	„	20 0 0	
Carts, Wooden, for Conservancy purposes ...	„	20 0 0	
Medical Trays	„	2 0 0	
Seats for Stool Pans	„	2 0 0	
Fringes for Punkahs 100 yards ...	...	5 0 0	
Thermantidotes	each	30 0 0	
Bazar Medicines.			
Almonds	per lb.	0 0 3	0 0 1
Alum	„	0 2 0	0 1 0

Names of Articles.		1859-60.			1860-61.			Names of Articles.		1859-60.			1860-61.		
		Rs.	As.	P.	Rs.	As.	P.			Rs.	As	P.	Rs.	As.	P.
Assafœtida	per lb.	0	0	1	0	0	1								
Bel Fruit	„	0	0	3	0	0	1	Linseed Meal	per lb.	0	3	0	0	1	0
Bar Soap, Europe	p. lb	0	2	0	0	2	0	Linseed	„	0	0	6	0	0	3
Baskets	each	0	0	3	0	0	3	Long Pepper	„	0	0	3	0	0	3
Bazar Phials	„	0	1	0	0	4	0	Mujooful	„	0	0	6	0	0	3
Carraway Seed	per lb.	0	0	1	0	0	1	Mustard, Europe	p. bottle	0	12	0	0	12	0
Cardamums	„	0	2	0	0	1	0	„ Oil	per lb	0	2	0	0	2	0
Camphor, unrefined	„	0	4	0	0	4	0	„ Seed	„	0	0	6	0	0	3
Charcoal	„	0	0	3	0	1	0	Naunds	each	0	2	0	0	1	0
Cherata	„	0	2	0	0	1	0	Oil for Lamps	per lb.	0	2	0	0	4	0
Chunam	„	0	0	6	0	1	0	Plantain Leaves	p. doz.	0	1	6	0	1	6
Cinnamon	„	0	1	0	0	0	3	Pomegranate Shells	per lb.	0	0	3	0	0	3
Cloth for Bandages	p. yd	0	10	0	0	10	0	Poppy Seeds	„	0	1	0	0	1	0
„ „ Dressing	„	0	10	0	0	10	0	Russonts	„	0	0	1	0	0	1
Cloves	per lb.	0	0	3	0	0	1	Salt	„	0	0	3	0	0	1
Corriander Seed	„	0	0	1	0	0	1	Soap, Country	„	0	1	0	0	0	6
Cubebs	„	0	1	0	0	1	0	Suet, Mutton	„	0	2	0	0	2	0
Cups	each	0	1	0	0	4	0	Sugar, Soft	„	0	2	0	0	2	0
Empty Bottles, Pints	„	0	1	0	0	1	0	Tape	p. 100 yds	0	2	0	0	1	0
„ „ Quarts	„	0	0	6	0	0	6	Tallow Candles	per. lb.	0	3	0	0	2	0
Flannel, Europe	per yd.	1	4	0	0	10	0	Turpentine	„	0	1	6	0	2	0
„ Country	„	0	4	0	0	2	0	Wax Candles	„	0	0	6	0	2	0
Flour for Poultice	per lb	0	3	0	0	4	0	„ White	„	1	0	0	0	10	0
Ginger, Dry	„	0	1	0	0	1	0	„ Cloth	per yd.	0	3	0	0	1	0
Goblets	each	0	0	3		...		„ Yellow	per lb.	0	10	0	0	2	0
Green Silk for Eye-shades ..	per yd.	0	4	0	0	1	0	Paper, Country	per qre.	0	3	0	0	2	0
Gumlahs	each	0	1	0	0	2	0	Tow, „	per lb.	0	0	3	0	0	3
Ghurrahs	„	0	1	0	0	1	0	Twine, „	„	0	0	6	0	0	6
Handies	„	0	1	0		...		Cotton	„	0	3	0	0	2	0
Hogs' Lard	per lb.	0	0	3	0	0	3	Neemuckdanny,	Earthen	0	0	1	0	0	1
Honey	„	0	0	6	0	0	6	Vinegar, Country	per lb.	0	2	0	0	2	0
Issufgool	„	0	0	6	0	0	3	„ Europe	p. bottle	1	0	0	0	2	0
Jars	each	0	3	0	0	2	0	Chatties	each		..		0	1	0
Kamela	per lb.	0	0	6	0	0	3	Surnie	„		...		0	0	1
Kuth, Kurunga	„	0	1	0	0	0	1	Atees	per lb.		...		0	4	0
„ Kutch	„	0	1	0	0	0	6	Kalladanna	„		...		0	0	3
Linseed Oil	„	0	3	0	0	2	0	Saltpetre	„		..		0	0	3
								Privy Pans	...	Agency.			...		

G. B. Reddie,

Deputy Commissary General.

Depy. Commy. Genl.'s Office;
Central Circle, Lucknow,
The 16th October 1860.

The Calcutta Gazette.

EXTRAORDINARY.

FRIDAY, NOVEMBER 9, 1860.

Fort William,

CUSTOMS DEPARTMENT,

THE 8TH NOVEMBER 1860.

NOTICE is hereby given, that the Lieutenant-Governor of Bengal, under the authority conferred on him by Section III., Act XVI. of 1837, has this day approved and established the following revised Table of Fixed Valuations for the Articles therein mentioned of Import and Export, and that the said respective Values shall, from this date, be the Valuations of the said Articles for Assessment of Customs Duty thereon at the Ports of this Presidency, until further Notice.

The Table of Fixed Valuations published on the 4th April last will no longer be in force in respect of any Article whatever. Dutiable Articles not included in the present Tariff will be assessed according to their market value.

By Order of the Lieutenant-Governor of Bengal,

W. S. SETON-KARR,

Offg. Secy. to the Govt. of Bengal.

IMPORT TARIFF.

No.	NAMES OF ARTICLES.		Tariff Valuation. R. A. P.	No.	NAMES OF ARTICLES.		Tariff Valuation. R. A. P.
1	Akurkura or Pellitory	per cwt.	25 0 0	20	Amulsara, Crystalized Sulphur	per cwt	15 0 0
2	Aloes, Socotra	do.	20 0 0	21	Anchuchuck Seed (*see* Seeds)		
3	Ditto, Black	do.	8 0 0	22	Aniseed, Europe (*see* Seeds)		
4	Almonds, with Shell	do.	10 0 0	23	Assalia (*see* Seeds)		
5	Aloe Wood	per lb	3 0 0	24	Atary, Persian	do.	15 0 0
6	Alum, China	per cwt.	3 4 0	25	Azmood, Common	do	4 0 0
7	Ditto, Cutch and Scinde	do.	6 0 0	1	Bark, Quercitron	do	11 0 0
8	Aniseed, Star	do.	30 0 0	2	Beads, Common	do.	28 0 0
9	Antimony	do.	15 0 0	3	Ditto, Seed	per lb.	0 12 0
10	Arsenic, of all colors	do	25 0 0	4	Ditto, Ruby	do	1 0 0
11	Ditto, White and China Munseel	do.	14 0 0	5	Ditto, Small Scarlet and Red	do.	0 12 0
12	Asafœtida, Hing	do.	50 0 0	6	Ditto, Glass, White and Colored	do.	*ad val* 2½
13	Ditto, Hingra	do.	10 0 0	7	Ditto, China	per cwt.	30 0 0
14	Acid, Nitric, Aqua Fortis	per lb.	0 4 0	8	B'dellium, Common Gúm (*see* Gums)		
15	Ackroot, Walnuts	per 1000	1 0 0	9	Bedannah or Quince Seed (*see* Seeds)		
16	Alkali, Country Sajeekhar	per cwt	1 8 0	10	Betelnut, White Shewádhun	do.	15 0 0
17	Amboosee, Dried Mangoes	do.	3 0 0				
18	Anola Huldee	do.	4 0 0				
19	Ammoniac, Gum (*see* Gums)						

No.	NAMES OF ARTICLES		Tariff Valuation			No.	NAMES OF ARTICLES.		Tariff Valuation.		
			R	A.	P.				R	A	P.
11	Betelnut, all other kinds ..	per cwt. ..	1	8	0	35	Cotton, in reels of not exceeding 100 yards ..	per gross reels	2	4	0*
12	Blacking, Quarts ..	per dozen ..	5	0	0	36	Cowries, Maldive ..	per cwt. ..	17	0	0
13	Ditto, Small ...	do. ..	2	8	0	37	Ditto, Bazar, Common ..	do ..	5	0	0
14	Bottles, Wine, Quarts, British ..	per 100 ..	7	0	0	38	Cubebs ..	do. ..	45	0	0
15	Bottles, Wine, Pints, British	do. ...	6	8	0	39	Cummin Seed (*see* Seeds) ..				
16	Ditto, Soda-water, Glass ...	do ..	7	0	0	40	Ditto, ditto, Black (*see* Seeds) ...				
17	Brimstone, Rough ..	per cwt. ..	4	0	0	41	Currants, Persian	do. ...	12	8	0
18	Ditto, Roll, Refined .	do. ...	5	8	0	42	Ditto, Europe ..	do. ...	35	0	0
19	Ditto, Flour, not Medicinal .	do ..	6	0	0	43	Chamois Skins (*see* Hides) ...				
20	Bale Lashings of 17 fathoms	per each ...	0	14	0	44	Cauth, Cutch or Catechu, Black ..	do. ..	9	6	0
21	Bangles, Glass, China, Gilt ..	per 100 pairs .	8	0	0	45	Cauth, Cutch or Catechu, White	do. ..			
22	Ditto, ditto, ditto, not Gilt.	do. ...	4	0	0	46	Cables, Coir, Tarred ..	do.	10	0	0
23	Buzurbuttoo Nuts ..	per cwt ..	4	0	0	47	Cajoo Kernels ..	do. ...	5	8	0
24	Betelnut, in husk ..	per 1000 ...	1	0	0	48	Ditto, Nuts ..	do.	2	0	0
25	Biche-de-mer, Sea Slug, or Tripang	per cwt. ..	12	0	0	49	Canes, Malacca ..	per dozen	1	0	0
26	Bidmiskh ..	per carboy ..	2	0	0	50	Canvas, Country, Cotton ...	per cwt. ...	35	0	0
27	Boye, Aromatic Wood ...	per cwt. ...	5	0	0	51	Cardamum, Oil (*see* Oils) ..				
28	Brass Beads (Googree,) China ..	per 1000 ..	0	12	0	52	Ditto, Seeds (*see* Seeds)...				
29	Brass Sheathing Rolls, very thin (*see* Metals) ..					53	Cassia Buds, Nagkesur, China ...	per lb. ...	0	8	0
30	Brooms, Cocoanut and Date	per 100 ..	0	8	0	54	Castor Oil, Cold-drawn (*see* Oils) ..				
31	Buzgund or Goolpista ..	per cwt. ...	25	0	0	55	Castor Oil Seeds (*see* Seeds)				
32	Burroo, Muscat, Native Pens	per bdle. of 100	1	0	0	56	Catgut, Country and Persian ...	per 1000 strings	10	0	0
33	Byebole, Coarse Myrrh (*see* Gums)					57	Chimel Seed (*see* Seeds) ...				
34	Biscuit, Fine (*see* Provisions)					58	Cinnamon, Ceylon ...	per cwt. ...	60	0	0
35	Ditto, Coarse (*see* Provisions)					59	Ditto, Oil, Ceylon (*see* Oils) ..				
1	Camphor, Crude, in Powder	per cwt. ..	35	0	0	60	Cloves, Refuse or Stalks ...	do. ...	8	0	0
2	Ditto, Refined, Cake ...	do. ..	50	0	0	61	Ditto, in Seeds, Nurlavang	do ..	8	0	0
3	Ditto, Bhimsing ..	per lb. ...	50	0	0	62	Cocoa, prepared ..	per lb. ...	0	8	0
4	Candles, Wax, Spermaceti and Composition	do. ...	0	8	0	63	Cocum	per cwt. ..	3	8	0
5	Canvas, Europe, Sail, not exceeding 40 yards ..	per bolt ..	15	0	0	64	Ditto, Oil (*see* Oils) ..				
6	Cardamums ..	per cwt. ..	140	0	0	65	Coffee, Refuse ...	do. ..	7	0	0
7	Ditto, Bastard ...	do. ..	25	0	0	66	Colombo Root ..	do. ..	4	0	0
8	Cassia ..	do. ..	35	0	0	67	Coral Beads, False, (Moorzan) ...	p corge of 2000 beads .	0	6	0
9	Chanks, large Shells for Cameos ...	per 100 ..	10	0	0	68	Cornelian, Dole, Necklace, plain, of all kinds ..	do	6	0	0
10	Chanks, White, Live	do. ..	6	0	0	69	Ditto, ditto, ditto, cut	do.	20	0	0
11	Ditto, ditto, Dead ...	do ..	3	0	0	70	Ditto, Gool and Nimgool	per 100 ...	5	0	0
12	Cheese (*see* Provisions)					71	Ditto, Nagma ..	per 1000	4	0	0
13	China Root ..	per cwt. ..	5	8	0	72	Ditto, Tusby, cut ..	per corge of 2000 beads ..	15	0	0
14	Chocolate ..	per lb ..	0	8	0	73	Ditto, ditto, plain	do.	5	0	0
15	Cloves	per cwt. ..	14	0	0	74	Cotton Rope	per cwt ..	20	0	0
16	Cochineal	per lb. ...	1	12	0	75	Cowdas, Mozambique and Zanzibar ...	per 100 .	1	8	0
17	Cocoanuts ..	per 1000 ...	25	0	0	76	Ditto, from other places	do.	0	8	0
18	Ditto, Shell ...	do. ...	12	0	0	77	Cowdies, Sunkley	... per cwt. ..	40	0	0
19	Ditto, Kernel Copra ..	per cwt. ..	8	0	0	78	Cubebs, a Drug ..	do. ..	30	0	0
20	Chunam ..	do. ..	0	8	0	79	Cuppa, Mat Bags ..	per 100 ..	8	0	0
21	Coffee, Gulph and Red Sea	do. ..	30	0	0	80	Chillies	.. per cwt. ..	5	0	0
22	Ditto, other places	do. ..	20	0	0	81	Cowries, Yellow, superior quality ..	do. .	12	0	0
23	Coir Yarn, of all kinds ..	do. .	9	0	0	1	Dammer ..	do .	5	0	0
24	Coir Rope, Maldive, Laccadive, and Ceylon	do .	10	0	0	2	Dates, Wet, in pots ..	do. ...	5	0	0
25	China Ginger Syrup, in quart bottles .	per dozen ...	12	0	0	3	Ditto, ditto, in bags ...	do. ...	2	8	0
26	China Candied Fruits, in tubs ..	per lb. ...	0	8	0	4	Ditto Dry, in bags	do. ..	3	0	0
27	China Preserves, in boxes of 6 small jars ..	per box ..	7	0	0	5	Deal, or Pine Planks and Boards, superficial square feet and one inch thickness	per 1000 feet	55	0	0
28	Corperas, Green ..	per cwt.	2	8	0	6	Dhowna, Worm Wood ...	per cwt	4	0	0
29	Cordage, Hemp, Europe ..	do. ..	15	0	0						
30	Ditto, Manilla ..	do. ..	15	0	0						
31	Corks, French and Spanish	per gross ...	1	8	0						
32	Ditto, English and other	do. ..	1	0	0						
33	Corrosive, Sublimate .	per lb. ...	1	8	0						
34	Cotton Sewing Thread ..	lb. ...	0	12	0						

* Preceding the length to be changed in proportion.

No.	NAMES OF ARTICLES.		Tariff Valuation.			No.	NAMES OF ARTICLES.		Tariff Valuation.		
			R.	A.	P.				R.	A.	P.
1	Ebony	per cwt.	1	4	0	6	Morocco Skins (*see* Hides)				
2	Esburgla, or Isparuck	do.	7	0	0	7	Ditto, Imitation or Roan (*see* Hides)				
3	Esubgool, (*see* Seeds)					8	Ditto, American (*see* Hides)				
1	Felt, Sheathing, 40 × 32 inches	per piece	0	4	0	9	Mother o Pearl Shells	per cwt.	8	0	0
2	Figs, Persian, Dried	per cwt.	6	0	0	10	Mace, False	do.	6	0	0
3	Ditto, Europe	do.	42	0	0	11	Mameran, a China Drug	per lb.	2	0	0
4	Fish Maw	do.	50	0	0	12	Mastic, Mustaky, Turkey (*see* Gums)				
5	Flints, Gun and Pistol	per 1000	4	0	0	13	Ditto, other sorts (*see* Gums)				
6	Flour, Cape (*see* Provisions)					14	Mats, Floor-matting, China, of all sorts	per 100	50	0	0
7	Ditto, in sacks of 200 lbs. (*see* Provisions)					15	Moosley	per cwt.	10	0	0
8	Ditto, Australian (*see* Provisions)					16	Madder or Munjeet	do.	10	0	0
9	Ditto, American (*see* Provisions)					17	Mathee Seed (*see* Seeds)				
10	Frankincense, or Olibanum (*see* Gums)					1	Nutmegs	per lb.	0	8	0
11	Fire-works, China	per box of 133⅓ lbs.	20	0	0	2	Ditto, in shell	do.	0	4	0
12	Fish, Salted (*see* Provisions)					3	Ditto, wild	per cwt.	12	0	0
1	Galangal, China	per cwt.	10	0	0	4	Nuckla, cleaned	do.	40	0	0
2	Ditto, other places	do.	3	8	0	5	Nutmegs, Oil (*see* Oils)				
3	Gallnuts, Persian	do.	30	0	0	6	Napta, Oil (*see* Oils)				
4	Ditto, Country	do.	2	0	0	1	Ochre, all colors	do.	2	0	0
5	Gambier	do.	8	0	0	2	Oakum, Europe and Country	do.	5	0	0
6	Gamboge (*see* Gums)					3	Oosur, Potash, Sunchora	do.	3	0	0
7	Ghee	do.	25	0	0	4	Orchilla Weed	do.	7	0	0
8	Glass, Crown, of sizes	per supl. 100 feet	7	0	0	5	Orris Root	do.	2	4	0
9	Ditto, Plate, not silvered	per foot	0	10	0	1	Paint, of sorts	do.	12	0	0
10	Ditto, Broken	per cwt.	5	0	0	2	Pepper, Black	do.	16	0	0
11	Grease and Tallow	do.	20	0	0	3	Ditto, Long	do.	16	0	0
12	Glue, Europe and China	do.	28	0	0	4	Ditto, White	do.	24	0	0
13	Ditto, other kinds	do.	12	0	0	5	Pimento, or Allspice	do.	55	0	0
14	Gunpowder, Sporting	per lb.	1	0	0	6	Pitch, Europe	per barrel not exceeding 336 lbs.	10	0	0*
15	Ditto, Cannon and Blasting	do.	0	5	0	7	Ditto, American	do.	10	0	0
16	Ditto, Country	do.	0	4	0	8	Ditto, Coal	do.	5	0	0
17	Galena, Lead Ore (*see* Metals)					9	Staves, Pipe	per 100	6	0	0
18	Gamboge Wood	per cwt.	16	0	0	10	Ditto, Barrel	do.	4	0	0
19	Garlic	do.	3	0	0	11	Packs, Hogshead, complete	per hogshead	4	0	0
20	Genda Sing, Rhinoceros' Horn	do.	45	0	0	12	Ditto, Puncheon ditto	do.	6	0	0
21	Glass, Crown, colored	per supl. 100 feet	40	0	0	13	Ditto, Butt and Pipe	do.	6	0	0
22	Ditto, China, of all colors	per 133⅓ lbs.	40	0	0	14	Water Casks, of sizes	do.	4	0	0
23	Ditto, Phials, common China, gilt and plain	per 1000	5	0	0	15	Pistachio Nuts	per cwt.	14	0	0
24	Goglets, China Plate, common	per 100	25	0	0	16	Prunes, Bussorah	do.	12	0	0
25	Gold Leaf, Europe	per 100 leaves	4	0	0	17	Ditto, Foreign Europe	per lb.	0	8	0
26	Gowla, in husk and without husk	per cwt.	25	0	0	18	Pump Leather (*see* Hides)				
27	Gowzaban	do.	5	0	0	19	Patent Fuel	per ton	13	0	0
1	Horns, Buffalo	do.	8	0	0	20	Panchpat, or White Horehound	per cwt.	7	0	0
2	Ditto, Stag or Deer	do.	12	0	0	21	Paper, China, Writing	do.	22	0	0
3	Horse Hair	per lb.	0	8	0	22	Ditto, ditto, colored, flowered, and plain	per 1000 sheets	8	0	0
4	Heeraducán, Dragon's Blood	do.	1	0	0	23	Ditto, China, gilt Bellisia	do.	2	0	0
5	Honey, Mocha	per cwt.	30	0	0	24	Ditto, ditto, ditto, half	do.	1	0	0
1	Jaggery, Sugar Cane	do.	4	0	0	25	Ditto, ditto, wholly and entirely gilt, flowered, and plain	do.	25	0	0
2	Ditto, other sorts	do.	3	8	0	26	Ditto, China, flowered, partially gilt	do.	15	0	0
3	Jatamassy, Spikenarde	do.	16	0	0	27	Ditto, ditto, ditto, Lappa	do.	20	0	0
1	Lamp Black	do.	11	0	0	28	Patch Leaves	per cwt.	14	0	0
2	Liquorice Root	do.	6	0	0	29	Pearls, False, Pajeria	per 1000	5	0	0
3	Lignum Vitæ	do.	4	0	0	30	Ditto, ditto, Bonia	per 1000	1	0	0
4	Lemon Juice	per gallon	1	0	0	31	Ditto, ditto, Doria	per lakh	8	0	0
5	Liquorice Juice	per lb.	12	0	0	32	Ditto, ditto, Nakia	per 1000	0	6	0
6	Lard	per cwt.	30	0	0	33	Ditto, ditto, Tachea	do.	0	12	0
7	Linseed (*see* Seeds)					34	Ditto, ditto, Westandi	per lakh	10	0	0
1	Musk	per oz. avoirdupois	12	8	0	35	Prussiate Blue, China	per lb.	0	8	0
2	Ditto, in pod	do.	5	0	0	36	Ditto, ditto, Europe	do.	1	8	0
3	Macaroni	per lb.	0	4	0	1	Raisins, Gulph and Red Sea	per cwt.	7	0	0
4	Mace	do.	0	7	0	2	Ditto, Mocucka, Gulph and Red Sea	do.	7	0	0
5	Mahogany, in logs per superficial square foot of one inch thickness		0	3	0	3	Raisins, Muscatel or Blooms	per lb.	0	8	0

* If half barrels, not exceeding 168 lbs. are imported, the Tariff value is only to be one-half the value entered for a barrel.

No.	NAMES OF ARTICLES.		Tariff Valuation.			
				R.	*A.*	*P.*
4	Rattans	per cwt		6	0	0
5	Red Lead	do.		13	0	0
6	Rose Water, in carboys	per each		3	0	0
7	Rosin (*see* Gums)					
8	Rhubarb	per lb.		0	8	0
9	Rose Flowers, Dried	per cwt.		10	0	0
1	Saffron, Europe	per lb.		15	0	0
2	Ditto, in cakes or lumps	do.		5	0	0
3	Sarsaparilla	do.		1	0	0
4	Sago	per cwt.		7	0	0
5	Sandal Wood	do.		20	0	0
6	Ditto ditto, Bastard	do.		2	0	0
7	Sapan Wood and Root	do.		4	0	0
8	Senna Leaf	do.		6	0	0
9	Silk Sewing Thread, China	per lb.		6	0	0
10	Soap, Bar	do.		0	1	9
11	Ditto, Cake	do.		0	8	0
12	Ditto ditto	per dozen		1	0	0
13	Sanchal or Black Medicinal Salt	per cwt.		5	0	0
14	Storax, Liquid	do.		40	0	0
15	Sulphuric Acid	per lb.		0	3	0
16	Sugar, Loaf	per cwt.		23	0	0
17	Ditto, soft	do.		12	0	0
18	Ditto, Candy, China	do.		15	0	0
19	Samjeerah (*see* Seeds)					
20	Sealing Wax, Europe	per lb.		0	8	0
21	Seltzer Water	per dozen		3	0	0
22	Shark Fins	per cwt.		20	0	0
23	Shemby Bark, Cassela	do.		2	8	0
24	Silk, Raw, Punjum and Cutchra	per lb.		1	2	0
25	Ditto, ditto, Mathon	do.		1	4	0
26	Ditto, ditto, Charon & Cochin, China	do.		3	0	0
27	Ditto, ditto, other kinds of China	do.		5	0	0
28	Ditto, ditto, Siam	do.		2	8	0
29	Ditto, ditto, Persian	do.		3	0	0
30	Ditto, Floss	do.		6	0	0
31	Silver-ware, plain	per tola		1	4	0
32	Slush, Fat	per barrel		14	0	0
33	Soap Stone, Sunkjeeroo	per cwt.		3	8	0
34	Soorunjun, Arabian Drug	do.		10	0	0
35	Sorrel, Oil (*see* Oils)					
36	Sozelle, Fish Maws, small, and Singalee	do.		6	0	0
37	Suet	do.		35	0	0
38	Sursah Seed (*see* Seeds)					
1	Tar, Swedish and Archangel	per barrel		14	0	0
2	Ditto, American	do.		12	0	0
3	Ditto, Coal	do.		6	0	0
4	Tea	per lb.		0	10	0
5	Tortoise Shell	do.		7	0	0
6	Turpentine, Spirits	per Impl. gln.		2	0	0
7	Twine, Europe, Sail	per lb.		0	6	0
8	Turmeric	per cwt.		5	0	0
9	Thread, Sewing, Goa and Country	do.		28	0	0
10	Tin, Eastern (*see* Metals)					
11	Tookmeria Seed (*see* Seeds)					
12	Tortoise Shell Nuck	per lb.		1	0	0
13	Tuggur	per cwt.		3	8	0
1	Umbrellas, Cotton, Steel Ribs	per each		0	12	0
2	Umbrellas, ditto, Cane Ribs	do.		0	8	0
3	Ditto, China, Paper Kettisals	per hundred		40	0	0
1	Verdigris	per cwt.		80	0	0
2	Vermilion, Canton	per box of 90 bdls.		100	0	0
3	Ditto, Macao	per box		40	0	0
4	Vermicelli	per lb.		0	4	0
5	Vinegar, in wood	per Impl. gln.		0	12	0
6	Ditto, in bottles, Country	per gallon		0	8	0
7	Vitriol, Blue, Moortooth	per cwt.		27	0	0
1	Wax	do.		50	0	0
2	White Lead	do.		12	0	0

No.	NAMES OF ARTICLES.		Tariff Valuation.			
	METALS.					
				R.	*A.*	*P.*
1	Bird Shot	per cwt.		15	0	0
2	Brass, Old	do.		40	0	0
3	Ditto, Leaf, China	per lb.		0	12	0
4	China, White Copper-Ware	do.		1	10	0
5	Copper Sheet, Sheathing and Plate	per cwt.		55	0	0
6	Copper Bolt	do.		60	0	0
7	Ditto Nails and Composition Nails	do.		52	0	0
8	Ditto, Braziers	do.		60	0	0
9	Ditto, Australian	do.		55	0	0
10	Ditto, Tiles, Ingots, Cakes and Bricks	do.		55	0	0
11	Ditto, Japan	do.		55	0	0
12	Ditto, Pigs and Slabs, Foreign	do.		50	0	0
13	Ditto, Old	do.		50	0	0
14	China Cash	do.		30	0	0
15	Iron, Flat, Square and Bolt, including Scotch	per ton		90	0	0
16	Iron, Rod, Round, British, under ½ inch diameter	do.		110	0	0
17	Iron, Nail Rod	do.		95	0	0
18	Ditto Nails	per cwt.		10	0	0
19	Ditto Rivets	do.		11	0	0
20	Ditto Hoop, Plate and Sheet	per ton		115	0	0
21	Ditto Rice Bowls	per set of 10		3	4	0
22	Ditto ditto ditto	per set of 6		1	10	0
23	Ditto, Swedish, Flat and Square	per ton		140	0	0
24	Ditto, Pig	do.		40	0	0
25	Ditto, Kentledge	do.		15	0	0
26	Ditto Anchors and Anchors with Wooden Stocks	per cwt.		12	0	0
27	Ditto Cables	do.		7	0	0
28	Ditto Rigging and other Chains	do.		10	0	0
29	Lametta, Single	per corge		2	4	0
30	Ditto, Double	do.		4	8	0
31	Lead, Pig	per cwt.		11	0	0
32	Ditto, Sheet	do.		12	0	0
33	Ditto, Thin Sheet for Tea Canisters	do.		30	0	0
34	Ditto, Pipes	do.		13	8	0
35	Mock Gold Leaf	corge of 20 books		5	0	0
36	Orsidue, Foreign, Europe	per lb.		1	4	0
37	Patent Metal, Sheathing	per cwt.		48	0	0
38	Ditto ditto, Old	do.		38	0	0
39	Quicksilver	per lb.		1	0	0
40	Spelter, Sheet, or Zinc Sheathing	per cwt.		15	0	0
41	Ditto, Nails	do.		17	8	0
42	Ditto, Plate and other Shapes	do.		11	0	0
43	Steel, British	do.		10	0	0
44	Ditto, Blistered	do.		10	0	0
45	Ditto, Cast	do.		27	8	0
46	Ditto, Spring	do.		12	0	0
47	Ditto, Swedish	do.		12	0	0
48	Tin, Block	do.		50	0	0
49	Ditto, Plate	box not exceeding 225 plates		14	0	0*
50	Wire, Copper	per lb.		0	10	0
51	Ditto, Brass	do.		0	10	0
52	Ditto Common Iron, Nos. 1 to 40	per cwt.		10	0	0
53	Brass Sheets, rolls very thin	do.		80	0	0
54	Iron, Old	do.		2	8	0
	PROVISIONS.					
1	Bacon, Jowls and Cheeks	per lb.		0	9	0
2	Ditto, in canisters	do.		0	9	0
3	Beef and Pork	per tierce	Beef	60	0	0†
			Pork	50	0	0

* If half boxes, not exceeding 112 plates, are imported, the Tariff valuation only to be one-half of the value entered for a box.

† Tierce not to exceed 336 lbs., tared 224.

No.	NAMES OF ARTICLES.		Tariff Valuation.		
			R.	*A.*	*P.*
4	Beef and Pork	.. p. barrel { Beef / Pork	40 / 34	0 / 0	0 / 0
5	Hams	.. per lb. ...	0	8	0
6	Ditto, in canisters	.. do. ...	0	9	0
7	Butter	.. per cwt. ..	56	0	0
8	Salted Tongues	.. per keg. of 6 .	10	0	0
9	Biscuits, fine Cabin	.. per cwt. ...	14	0	0
10	Ditto, coarse, Sailor	... do. ...	7	0	0
11	Cheese	... per lb. ...	0	10	0
12	Fish, Salted	.. per cwt. ..	2	0	0
13	Flour, Cape	.. barrel not exceeding 200 lbs.	25	0	0*
14	Ditto, in sacks of 200 lbs.	per each ..	25	0	0
15	Ditto, Australian	.. per barrel ...	15	0	0
16	Ditto, American	... do ..	25	0	0
	HIDES, SKINS, AND LEATHER.				
1	Chamois Skins	... per dozen ..	4	0	0
2	Rhinoceros' Leather	.. per cwt. ...	30	0	0
3	Hog Skins for Saddles	.. per dozen ...	125	0	0
4	Rein Hides and Backs, Brown and Black	.. per each ..	30	0	0
5	Sole and Harness Hides and Butts	.. per lb. ..	0	12	0
6	Tanned Cow, Country	... per corge ...	35	0	0
7	Ditto, Buffalo	... do ...	50	0	0
8	Border Hides, prepared	.. per each ...	30	0	0
9	Calf Skins for Boots	.. per dozen ..	40	0	0
10	Enamelled Hides for Carriage Hoods	.. per each ...	25	0	0
11	Goat Skins, prepared	.. per dozen ..	27	0	0
12	Horse Hides, ditto	.. per each ...	30	0	0
13	Pump Leather	.. per lb. ..	0	12	0
14	Morocco Skins, imitation or Roan	... per dozen ..	20	0	0
15	Morocco, American	.. do. ..	20	0	0
16	Ditto, Skins, real	.. do. ..	48	0	0
	IVORY.				
1	Elephants' Teeth, weighing 20 lbs. and upwards	.. per cwt. ...	300	0	0
2	Elephants' Teeth, weighing 10 lbs. and not exceeding 20 lbs.	.. do. ...	225	0	0
3	Elephants' Teeth, weighing under 10 lbs.	... do. ...	125	0	0
4	Elephants' Grinders	.. do. ...	16	0	0
5	Ivory, Sea Cow or Moye Teeth, 3 lbs. and upwards	do. ...	225	0	0
6	Ivory, Sea Cow or Moye under 3 lbs	.. do. ..	75	0	0
	GUMS.				
1	Gum, Ammoniac	... per cwt. ...	10	0	0
2	Ditto, Arabic	... do. ..	10	0	0
3	Ditto, Bamboo, or Banslochum	per lb. ..	0	5	0
4	Ditto, B'dellium	.. per cwt. ..	3	8	0
5	Ditto, Benjamin	... do. ..	25	0	0
6	Ditto, Bysabole, Coarse Myrrh	.. do. ..	12	0	0
7	Ditto, Copal	... do. ...	65	0	0
8	Ditto, Frankincense, or Olibanum	.. do. ...	7	0	0
9	Ditto, Gambier	... do. ...	8	0	0
10	Ditto, Gamboge	... per lb. ...	0	8	0
11	Ditto, Heeradacan, Dragon's Blood	... do. ...	1	0	0
12	Ditto, Mastic, Mustakey, Turkey	.. do. ...	0	8	0
13	Ditto, Mastic, Mustakey, other sorts	... per cwt. ...	20	0	0
14	Ditto, Mastic, Myrrh	... do. ..	22	0	0
15	Ditto, ditto, Persian, False	do. ..	3	0	0
16	Ditto, Mastic, Refuse, Cumnee, Arabic	... do. ..	4	0	0
17	Ditto, Mastic, Refuse, Cumnee, Copal	.. do. ...	15	0	0
18	Ditto, Mastic, Rosin	... do. ..	5	0	0

* If half barrels, not exceeding 100 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

No.	NAMES OF ARTICLES.		Tariff Valuation.		
			R.	*A.*	*P.*
	OILS.				
1	Oil, Cardamum	.. per lb. ...	10	0	0
2	Ditto, Cassia	... do. ..	4	0	0
3	Ditto, Castor, Cold Drawn	... per dozen pints	6	0	0
4	Ditto, Cinnamon, Ceylon	.. per lb. ..	40	0	0
5	Ditto, Cocum	... per cwt. ..	10	0	0
6	Ditto, Cocoanut	... do. ...	14	0	0
7	Ditto, Earth	... do. ..	10	0	0
8	Ditto, Grass	.. per lb. ..	1	8	0
9	Ditto, Kyaputie	... per qt. bottle	2	4	0
10	Ditto, Linseed, Country	.. per cwt. ...	12	0	0
11	Ditto, ditto, Europe	... per Impl. gallon ..	1	12	0
12	Ditto, Naotha	... per cwt. ..	27	0	0
13	Ditto, Nutmeg	.. per lb. ..	30	0	0
14	Ditto, Sandal Wood	... do. ...	7	0	0
15	Ditto, Sorrel	... per cwt. ..	14	0	0
16	Ditto, Teel	... do. ..	11	0	0
17	Ditto, Turpentine	... per Impl. gallon ..	1	12	0
18	Ditto, Otter of Roses	.. per ounce ..	15	0	0
19	Ditto, ditto, other sorts	.. do. ...	15	0	0
20	Ditto, Whale and Fish	.. per cwt. ...	10	0	0
21	Ditto, Wood	... do. ..	12	0	0
22	Ditto, Cod Liver	. per doz. quarts.	24	0	0
	SEEDS.				
1	Seed, Anchuchuck	... per cwt. ..	10	0	0
2	Ditto, Anise, Europe	.. do. ...	28	0	0
3	Ditto, Assalia	... do. ...	5	0	0
4	Ditto, Badana or Quince	... do. ..	40	0	0
5	Ditto, Cajoo	.. do. ...	2	0	0
6	Ditto, Cardamum	.. do. ...	70	0	0
7	Ditto, Castor	... do. ...	4	2	0
8	Ditto, Chimel	.. do. ...	7	0	0
9	Ditto, Cummin	.. do.	10	0	0
10	Ditto, ditto, Black	.. do. ...	5	0	0
11	Ditto, Linseed	... do. ...	4	2	0
12	Ditto, Mathee	.. do. ..	4	0	0
13	Ditto, Sanjeerah	.. do. ...	20	0	0
14	Ditto, Sursee and Mustard	.. do. ..	4	2	0
15	Ditto, Tookmeria	... do. ..	5	0	0
16	Ditto, Esubgool	.. do. ...	4	0	0
	BRITISH AND FOREIGN PIECE GOODS—COTTON.				
	GREY, *viz.*				
1	Shirtings, Madapollams and Prints	... per lb. ..	0	9	0
2	Long Cloths and Jeans	... do. ..	0	8	0
3	T. Cloths	.. do ..	0	7	6
4	Domestics, Sheatings and Drills	... do. ..	0	7	6
5	Brocades, Spotted or Striped Shirtings, not exceeding 36 inches wide	.. per yard ..	0	2	2
	TWIST.				
1	Mule, Nos. 16 to 24	.. per lb. ..	0	6	0
2	Ditto, Nos. 28 to 32	.. do. ...	0	6	9
3	Ditto, Nos. 38 to 42	.. do. ...	0	7	9
4	Ditto, Nos 48 to 52	... do. ...	0	9	0
5	Ditto, No. 60	.. do. ..	0	10	0
6	Ditto, No. 70	.. do. ...	0	11	0
7	Ditto, No 80	.. do. ...	0	12	6
8	Ditto, No. 90	.. do. ...	0	14	0
9	Ditto, No. 100	.. do. ..	1	0	0
10	Ditto, Nos. 100 to 150	.. do. ...	1	6	0
11	Ditto, Nos. 160 to 200	.. do. ..	1	12	0
12	Water, No. 20	.. do. ..	0	6	6
13	Ditto, No. 30	... do. ...	0	7	6
14	Ditto, No. 40	.. do. ..	0	9	0
15	Ditto, No. 50	... do. ...	0	11	0
16	Turkey, Red Twist, all kinds	do. ...	1	4	0*
17	Twist, Orange, Red, and other colors	.. do. ..	0	10	0*

* Duty to be charged on the Gross weight of the Colored Yarn; when not ascertainable the actual Wharf weight or Invoice weight to be taken.

EXPORT TARIFF.

No.	NAMES OF ARTICLES.		Tariff Valuation.			
				R.	A.	P.
1	Ajwan or Sorage	per cwt.		4	0	0
2	Ditto Korisan	do		3	0	0
3	Aloe Wood	per lb.		3	0	0
4	Arrow Root, in Canisters	per cwt		20	0	0
5	Ditto, Common					
6	Aniseed	do.		6	0	0
1	Bran	per cwt.		1	8	0
2	Biscuits, White, Cabin	do.		14	0	0
3	Ditto, Brown	do.		7	0	0
4	Butter	do.		35	0	0
5	Blankets, Patna	per corge		16	0	0
6	Ditto, Country	do.		12	0	0
7	Borax	per cwt.		20	0	0
8	Brass and Composition Brass-Ware	do.		48	0	0
9	Bahurra or Myrabolams	do.		2	0	0
10	Bale Lashings of 17 Fathoms	per each		0	14	0
11	Bangles, Glass, Country	per cwt.		15	0	0
12	Ditto, ditto, Broken	do.		3	0	0
13	Ditto, Lac	per 1,000		5	0	0
14	Betelnut in husk	do.		1	0	0
15	Bodar	per cwt.		22	0	0
16	Bones, Animal	do.		1	8	0
17	Brooms, Cocoanut and Dates	per 100		0	8	0
18	Burroo, Country, (Native Pens)	per bundle of 100		0	8	0
1	Copper Ware	per cwt.		70	0	0
2	Caleejeerah, or Black Cummin Seed	do.		3	0	0
3	Canvas, Hemp, or Cotton and mixed	per bolt		7	8	0
4	Cardamums, large	per cwt.		25	0	0
5	Chillies	do.		6	0	0
6	Chayratah	do.		5	0	0
7	Cinnabar	per lb		2	0	0
8	Coriander Seed	per cwt.		4	0	0
9	Cotton Twist, Country	per lb.		0	7	0
10	Cummin Seed	per cwt.		10	0	0
11	Cow Tails (White)	do.		150	0	0
12	Ditto ditto (Black)	do.		95	0	0
13	Caoutchouc, or Indian Rubber	do		20	0	0
14	Cassia	do		5	0	0
15	Cables, Coir, Tarred	do.		10	0	0
16	Cocoanut	per 1,000		25	0	0
17	Cauth Cutch, or Catechu, all kinds	per cwt.		9	8	0
18	Cowries	do.		14	0	0
19	Coals	per ton		10	0	0
1	Elephants' Teeth or Tusks above 20 lbs	per cwt.		300	0	0
2	Elephants' Teeth above 10 lbs. and not exceeding 20 lbs.	do.		225	0	0
3	Elephants' Teeth under 10 lbs.	do.		125	0	0
1	Flour	do.		10	0	0
2	Ditto, Soojee	do.		11	0	0
3	Fish Maw	do.		50	0	0
1	Ghee	do		25	0	0
2	Ginger, Dry (rough)	do.		6	0	0
3	Ditto, ditto (scraped)	do.		10	0	0
4	Gum Baboul	do.		7	0	0
1	Horns, Buffaloe	do.		8	0	0
2	Ditto, Deer and Stag	do.		10	0	0
3	Ditto, Tips	do.		10	0	0
4	Hooka Bottoms, Cocoanut prepared	per 100		5	0	0
5	Horns, Cow	per cwt.		6	0	0
1	Jute Rope	do.		6	0	0

No.	NAMES OF ARTICLES.		Tariff Valuation.			
				R.	A.	P.
1	Lard, Hog's	per cwt.		25	0	0
2	Lac Dye	do.		42	0	0
3	Ditto, Shell	do.		42	0	0
4	Ditto, Button	do.		40	0	0
5	Ditto, Seed	do.		30	0	0
6	Ditto Stick	do.		21	0	0
1	Moonbooth or Vitriol, Blue	do.		2	0	0
2	Mustard Seed	do.		4	0	0
3	Myra Wood	do.		7	0	0
4	Musk	per oz.		12	8	0
5	Ditto in Pods	do		5	0	0
6	Myrabolams (Country Gall-nuts)	per cwt.		2	0	0
1	Nux Vomica	do.		2	0	0
1	Onlah	do.		2	0	0
1	Pepper, Long	do.		25	0	0
2	Ditto, Black	do.		16	0	0
3	Patchuck or Orris Root	do.		14	0	0
4	Peplamool or Long Pepper Root	do.		22	0	0
5	Papudkhar (Sub-carbonate of Soda)	do.		2	0	0
1	Red Wood	do.		3	0	0
2	Rags	do.		3	0	0
1	Suet	do.		35	0	0
2	Safflower, Bengal	do.		42	0	0
3	Ditto, Ghatty and Guzeratty	do.		15	0	0
4	Salamoniac	do.		22	0	0
5	Sapan Wood	do.		4	0	0
6	Soap in Balls	do.		8	0	0
7	Safee Matee or Crude Soda	do		2	0	0
8	Sandalwood Shavings, Malabar	do.		7	0	0
1	Tamarind without Seed	do.		3	8	0
2	Ditto with Seed	do.		1		0
3	Talc, Bengal	do.		14		0
4	Ditto, Ghatty	do.		8	0	0
5	Tapioca	do.		52	0	0
6	Tallow and Grease	do.		16	0	0
7	Ditto Candles	do.		20	0	0
8	Tincal	do.		18	0	0
9	Turmeric	do.		3	0	0
10	Twine, Jute	do.		7	0	0
11	Ditto, Hemp	do.		18	0	0
12	Tin, Refined, Country Kalace	do.		50	0	0
1	Vermilion or Hingla	per cwt.		11	0	0
2	Varnish, Country	per gallon		2	0	0
1	Wax	per cwt.		55	0	0
2	Ditto, Black or Inferior	do.		40	0	0
3	Ditto, Candles	do.		60	0	0
4	Composition ditto	do.		60	0	0
5	Wachnack (Aconite Root)	do.		30	0	0
	OILS.					
1	Oil, Castor	per cwt.		12	0	0
2	Ditto, Azna	per lb.		4	0	0
3	Ditto, Cocoanut	per cwt.		14	0	0
4	Ditto, Bhoysing	do.		12	0	0
5	Ditto, Croton	per lb.		3	0	0
6	Ditto, Cassia, Common, Country	do.		1	4	0
7	Ditto, Grass	do.		1	8	0
8	Ditto, Chumbulee	do		1	0	0
9	Ditto Curdey	per cwt.		8	0	0
10	Ditto Linseed	do.		12	0	0
11	Ditto, Dhoopell	do.		25	0	0
12	Ditto, Mustard	do.		12	0	0
13	Ditto, Poppy	do.		12	0	0
14	Ditto, Sursee or Surrus	do.		12	0	0

No.	NAMES OF ARTICLES.		Tariff Valuation.				
				R.	A.	P.	
15	Oil, Teel	..	per cwt,	...	12	0	0
16	Ditto, Oondy	..	do.	...	8	0	0
	HIDES, SKINS, AND LEATHERS.						
1	Goat Skins, Colored, Country	..	per corge	...	8	0	0
2	Lamp Skins, White	..	do.	...	5	0	0
3	Tanned Buffalo, Country	..	do.	...	50	0	0
4	Ditto Cow Country	..	do.	...	35	0	0
5	Goat and Sheep Skins, Country	..	do.	...	8	0	0
	OIL SEEDS, &c.						
1	Aniseed, Country	..	per cwt.	...	5	0	0
2	Caleejeera or Black Cummin Seed	..	do.	...	3	0	0
3	Coriander Seed	..	do.	...	4	0	0
4	Cummin Seed	..	do.	...	10	0	0
5	Mustard Seed	.	do.	...	4	2	0
6	Rape or Sursee Seed	..	do.	...	4	2	0
7	Teel, Jingeely and Sessamum Seed	..	do.	...	4	2	0
8	Castor Seed (Erundee)	..	do.	...	4	2	0
9	Linseed	..	do.	...	4	2	0
10	Mathee Seed	..	do.	...	2	8	0
11	Poppy Seed	..	do.	...	4	2	0
	GUNNIES, &c., Viz. :—						
1	Cheekun	..	per 100	...	12	0	0
2	Dofally	..	do.	...	16	0	0
3	Fatia	..	do.	...	10	0	0
4	Jail Gunny Bags	..	do.	...	27	0	0
5	Gunny Cloth Bags	..	do.	...	20	0	0
6	Other Gunny Bags not exceeding in length 29 inches, breadth 29 inches		do.	...	12	0	0
7	Other Gunny Bags exceeding those dimensions	..	per 100	...	15	0	0
8	Gunny Cloth of 20 yards and 36 inches wide and under	..	per piece	...	2	4	0
9	Ditto, ditto, of 30 yards above 36 inches wide	..	do.	...	3	4	0
	Kanchooney	..	do.	..	8	0	0
10	Motabariah	..	do.	..	12	0	0
	***PIECE GOODS, SILK, Viz. :—**						
1	Bandanahs, Choppahs,		per piece of 7 hkfs.				
2	Moomee, Choppahs, 14 by 2	..	per corge	...	115	0	0
3	Ditto, ditto, 13 by 1-14	..	do.		80	0	0
4	Ditto, ditto, 12 by 1-12	..	do.		55	0	0
5	Ditto, ditto, 10 by 1-6	..	do.		35	0	0
6	Korahs 14 by 2	..	do.		115	0	0
7	Ditto, 13 by 1-14	..	do.		80	0	0
8	Ditto, 12 by 1-12	..	do.		55	0	0
9	Ditto, 10 by 1-6	..	do.		35	0	0
10	Tusser	..	do.		80	0	0

* N. B.—*Silk Piece Goods exceeding in dimensions those specified, to be assessed proportionately.*

	PIECE GOODS, COTTON, Viz. :—						
1	Baftahs	...	per corge	...	26	0	0
2	Gurrah	..	do.	...	16	0	0
3	Kharwah	..	do.	...	15	0	0
4	Mamoodie	..	do.	...	32	0	0
5	Mirzapore Chintz.	..	do.	...	11	0	0
6	Patna Ditto	..	do.	...	25	0	0
7	Shans	..	do.	...	40	0	0
8	Tunjebs, Oude	..	do.	...	26	0	0

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 91.] [2425]

The Calcutta Gazette.

WEDNESDAY, NOVEMBER 14, 1860.

HOME DEPARTMENT.

No. 2197.

Fort William, the 10th November 1860.

Notifications.—The under-mentioned Covenanted and Uncovenanted Civil Servants have been permitted to return to their duty, *viz.* :—

Covenanted.

Mr. G. F. Harvey.
„ G. C. Fletcher.
„ A. Brandreth.
„ C. H. Campbell.

Uncovenanted.

Mr. W. Purdon.
„ T. B. Cann.
„ H. Dewes.
„ G. W. Mossop.

The under-mentioned have been granted extensions of leave for the periods specified, *viz.* :—

Covenanted.

Mr. S. Davis ... } 3 Months S. C.
„ J. H. Morris ... }
Hon. H. B. Devereux ... }

Sir J. T. Metcalfe, Bt. ... } 6 Months S. C.
Mr. C. G. Wynch ... }
„ J. W. Macnabb ... }

Uncovenanted.

Mr. J. Hume ...2 Months S. C.

„ A. G. Crommelin ... } 6 Months S. C.
„ F. E. Hall ... }

Mr. C. H. Campbell has been permitted to add to his Furlough a period of three months, on account of the time occupied in the passage to and from India.

The leave of absence for one year, on private affairs, granted by the Government of the North-Western Provinces to Mr. H. R. Wilson, Deputy Collector of Bareilly, has been cancelled, and Mr. Wilson has been granted leave on Medical Certificate for the same period.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5397.

Fort William, the 12th November 1860.

The Governor General in Council is pleased to appoint Captain James George Balmain, of the Madras Artillery, to be temporarily an Additional Deputy Commissioner for the Province of Nagpore.

No. 5410.

The 13th November 1860.

His Excellency the Right Hon'ble the Governor General proposes to leave the Presidency by Railroad on Monday, the 19th instant, for Rajmahal, and to proceed thence by Steamer to Benares.

His Excellency expects to reach Bhaugulpore on the 21st, Monghyr on the 23rd, Patna on the 28th November, Ghazeepore on the 3rd and Benares on the 6th December.

Communications addressed to His Excellency, or to any of the Secretaries with the Governor General, should, if of an urgent nature, be addressed so as to reach the above Stations on the dates specified.

No. 5411.

The Governor General in Council is pleased to appoint Lieutenant G. F. Birdwood, of the 23rd Bombay N. I., to be Adjutant of the Deolee Irregular Force, *vice* Lieutenant Conoly.

No. 5414.

The under-mentioned Officers are appointed Special Assessors, under Section XXXI. of Act No. XXXII. of 1860, in the several Districts in the Nagpore Territory, *viz.* :—

The Brigade Major and Pension Pay Master, Nagpore Irregular Force.

The Deputy Commissioner at Nagpore.
" " " Raepore.
" " " Chandah.
" " " Chindwarrah.
" " " Bhundarrah.
" Assistant to the Commissioner and Governor General's Agent at Nagpore.

No. 5415.

Mr. St George Tucker, Commissioner in Oudh reported his return to the Presidency, on the Steam Ship *Bengal*, on the 29th ultimo.

Mr. Tucker has obtained 15 days' leave of absence, to enable him to rejoin his appointment.

No. 5417.

Mr. W. Glynn, Assistant Commissioner in Oudh, obtained privilege leave from the 1st May to the 2nd July last.

No. 5424.

Captain G. M. Martin, Superintendent of the Chittledroog Division in Mysore, has obtained privilege leave for three months from the 20th instant.

No. 5425.

Narain Sawmy Naidoo, Extra Assistant Commissioner, Raichore Doab, has obtained leave of absence on Medical Certificate for two months from the date on which he quitted his District.

No. 5439.

Dr. J. B. Fleming, Superintendent of the Central Jail, Hyderabad Assigned Districts, has obtained privilege leave for one month from the 17th instant, or from the date on which he may quit his Station.

No. 5440.

Lieutenant E. R. C. Bradford, Second in Command, 1st Corps, Central India Horse, reported his departure from Bombay for Europe on the 27th ultimo.

No. 5441.

The under-mentioned District Superintendents of Police in Oudh were relieved from their duties on the dates specified :—

Lieutenant Worseley by Lieutenant Forbes, on the 1st November 1860.

Lieutenant Scott by Lieutenant H. W. Smith, Assistant District Superintendent, on the 31st October 1860.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 110.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 7th November 1860.

READ again the Financial Resolution, dated the 27th October 1860, directing that all rulings connected with the Income Tax be hereafter published in the *Calcutta Gazette* for the information and guidance of all Officers concerned, and that those rulings which have not already been published be now published.

No. 538.

From J. I. Harvey, Esq.,

Sub-Treasurer,

To the Secretary to the Govt. of India,

Financial Department.

Dated, Fort William, the 23rd August 1860.

Sir,—I have the honor to solicit the instruction of Government on the following point in assessing salaries under 500 Rupees per annum.

2. Schedules 1 and 3 provide that duty should be charged at three and one per Cent. on *all salaries* but under Section CXXIII. the Special Assessor (in this case the Civil Auditor,) is authorized to allow the exemptions made in Sections CXVI. and CXVII. of two and four per Cent. when the whole profits or Income of the Claimant shall arise from a salary not exceeding in the one case 500, and in the other 200 per annum.

3. It will be seen from the accompanying Bill that the Civil Auditor charges, without any claim being made, *indiscriminately only two per Cent. duty on all salaries under* 500 *per annum*, and not below 200 per annum.

4. Am I right in supposing that one and three per Cent. *provided only that the duty be not less than one anna under Section IV.*, should be charged on all salaries under Sections I. and III. to which no claim for exemption is made under Clause 123 to the Civil Auditor, or *is the amount of salary to be the proof of whole Income*, although, as is the case in many instances, there are additional sources of Income raising the whole Income above 200 and 500 Rupees respectively, rendering the party liable in the one case to two per Cent. and in the other to four per Cent. tax on his salary.

5. I submit herewith copy of correspondence with the Civil Auditor on the subject, and the Bill alluded to.

I have, &c.,
(Sd.) J. I. Harvey,
Sub-Treasurer.

No. 403.

From J. I. Harvey, Esq.,

Sub-Treasurer,

To the Officiating Civil Auditor.

Dated, Fort William, the 6th August 1860.

Sir,—With reference to your audit No. 8379, on the Establishment Bill of the Director of Public Instruction, Education Department, for July 1860, I perceive that duty has been charged under the Income Tax Act at four and two per Cent. respectively, according to salaries exceeding 500 Rupees a year, or under that amount.

The 1st and 3rd Sections of the Act provide severally that duty should be charged at three and one per Cent. and the exemption Clause 123 empowers Assessors to allow an exemption of two per Cent. "when the *whole profit or Income of the Claimant* shall arise from an Office or employment of profit, or from an annuity, pension or salary." I request therefore that you will be good enough to inform me, under what Section of the Act you have assessed some of these Officers at the lower rate.

I have, &c.,
(Sd.) J. I. Harvey,
Sub-Treasurer.

No 2815.

From H. D. Sandman, Esq.,

Officiating Civil Auditor,

To J. I. Harvey, Esq.,

Sub-Treasurer.

Dated, Fort William, the 9th August 1860.

Sir,—I have the honor to acknowledge the receipt of your letter No. 403, of the 6th instant, and to state in reply that I have charged Income Tax on all public salaries according to my reading of the general interpretation of the Income Tax Bill.

2. The 1st and 3rd Sections of the Act undoubtedly provide that the rates of three and one per Cent. shall be levied for every Rupees 100 of the annual Incomes arising from the different sources mentioned in Schedules 1 to 4; in other words every person receiving Rupees 8-5-4 a month and upwards is liable to primary taxation at the rate of four per Cent. per annum, but this rate of assessment, although in accordance with the strict letter of the Law, is to my mind set aside by the exempting Sections which provide that any one who shall prove to the satisfaction of the Collector or Commissioner that his Income, though amounting to Rupees 200 is less thar 500 a year, shall not be charged more than two per Cent. Section XXVII. confers the powers of an Assessor on me Ex-officio so far as salaries and allowances payable from the public Revenues are concerned, and I opine that I may exercise those powers at discretion and tax Clerks and other Official servants according to their rates of salaries as exhibited in their Pay Bills. It is well known that a Government Clerk with any Income beyond his pay is an exceedingly rare occurrence, and if he has such additional Income the circumstance will come under the eye of the Local Assessors appointed under the Act. My feeling is that, were I to tax every one four per Cent. who draws 100 Rupees a year and upwards, and leave him to prove his right of exemption, it would in the end, besides causing great irritation to no purpose, be absolutely injurious to the Government; for every petty Clerk would appeal to the Collector or Commissioner, and the time wasted in settlements of such petty appeal would be so much money lost. Under these circumstances, I feel that I am right in my mode of imposing the principles of the Income Tax Bill.

I have, &c.,
(Sd.) H. D. Sandeman,
Offg. Civil Auditor.

No. 427.

From J. I. Harvey, Esq.,

Sub-Treasurer,

To the Officiating Civil Auditor.

Dated, Fort William, the 14th August 1860.

Sir,—I have the honor to acknowledge the receipt of your letter No. 2815, dated 9th August 1860, yesterday.

2. I beg to refer you to Section CXXIII. of the Income Tax Act, and to state that it appears to me that that Section contains the only authority under which you can legally exempt parties in your assessment from the higher rates of duty of three and one per Cent. and admit Claimants under that Section to the lower rate of two per Cent.

3. As Ex-officio Assessor with yourself for executing the Act, I beg to state that I find no provision in the Act authorizing you to exercise a discretion above the Law, although I fully agree with you that every *legal consideration* should be given to diminish and remove all unnecessary annoyance to the Tax payers in executing the Law.

4. As disbursing Ex-officio Assessor on your assessments, I request your best consideration to these remarks, and that you will communicate to me the result of your determination after such consideration.

I have, &c.,
(Sd.) J. I. HARVEY,
Sub-Treasurer.

No. 2858.

FROM H. D. SANDEMAN, ESQ.,
Officiating Civil Auditor,

TO J. I. HARVEY, ESQ.,
Sub-Treasurer.

Dated, Fort William, the 21st August 1860.

SIR,—I HAVE the honor to acknowledge the receipt of your letter No. 427, on the subject of levying Income Tax from Official salaries.

2. I am still of opinion, that the arguments urged in my No. 2815 are correct, *viz.*, that it is my duty as Ex-officio Assessor merely to assess on public salaries, according to the several scales laid down in the Act, while any further taxation will be levied by the regular Commissioners and Local Assessors appointed for the purpose.

3. The principle advocated by you would appear to me to be not only likely to create irritation, but would involve actual expense (and therefore loss to the Government,) by rendering it requisite for me to apply for an Income Tax Establishment to attain an object already secured by the appointment of a regular Staff to work under the regular Commissioners.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 7926.

FROM C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,

TO J. I. HARVEY, ESQ.,
Sub-Treasurer, Fort William.

Dated, Fort William, the 3rd September 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 538, dated the 23rd ultimo, and its enclosures, relative to the assessment, under the Income Tax Act, of the salaries of Government Officers amounting to less than 500 Rupees per annum.

2. The question submitted is, whether, as a general rule, the salaries of Government Officers amounting to less than 500 Rupees per annum, shall be assessed by the Civil Auditors, with reference to such salaries only, leaving any further taxation to which the recipients may be liable, to be levied by the regular Commissioners and Local Assessors; or whether all salaries amounting to less than 500 Rupees per annum shall be assessed, as in the case of interest on Government Securities, at the full rate of 4 per Cent., on the supposition that there may be additional sources of Income available to the recipients, which will raise their whole Income to more than 500 Rupees per annum, leaving the parties concerned to claim exemption, and the claim to be decided by the Civil Auditor, under Section CXXIII. of the Act, on evidence that the *whole profit or Income* of the Claimant arises from his salary.

3. Either of the above two courses appears to the Governor General in Council to be admissible under the Law; but His Excellency in Council is of opinion, for the reasons stated by Mr. Sandeman, that the first course is most expedient, and he is accordingly pleased to direct that it be adopted generally.

4. The original paper* enclosed in your letter is herewith returned.

* One Bill audited and paid.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be forwarded to the Civil Auditors of Fort William, Madras, Bombay, the North-Western Provinces, and the Punjab, for information and guidance.

No. 1444.

FROM J. D. BOURDILLON, ESQ.,
Secy. to the Govt. of Fort St. George,

TO W. GREY, ESQ.,
Secy. to the Govt. of India,
Home Department.

Dated, Fort St. George, the 27th August 1860.

SIR,—I AM directed by the Hon'ble the Governor in Council to forward the accompanying letter from the Acting Civil Auditor, dated 16th instant, requesting the orders of Government on certain doubtful points connected with the Income Tax Act No. XXXII. of 1860.

2. As the questions raised by Mr. Balmain in this letter will require to be treated uniformly at all the Presidencies, this Government have considered it proper to submit them for the decision of the Government of India. It appears to this Government that contributions to the Civil Fund, and the Civil salaries of Military Officers in Civil employ, have been improperly subjected to the Income Tax by the late Acting Civil Auditor, and that the sums so levied will need to be refunded.

I have, &c.,
(Sd.) J D. BOURDILLON,
Secy. to Government.

REVENUE DEPARTMENT.

Proceedings of the Madras Government.

READ the following letter from W. BALMAIN, ESQ., Acting Civil Auditor, to T PYCROFT, ESQ, Chief Secretary to Government, Fort St. George, dated 16th August 1860, No. 240:—

SIR,—I HAVE the honor to bring to the notice of Government, that the Act imposing the Income Tax is not so clear in all points of detail, but that different constructions may be made in regard to several Sections.

2. As so short a notice of the introduction of the Act was given, and as the audit of salaries could not well be delayed till all these doubtful points were cleared up, the Civil Auditor has acted to the best of his judgment. I think it however proper at once to submit, for the information and orders of Government, the different temporary rules which have been applied, or which in my opinion should be applied, in auditing the Bills for July. If the rulings are considered correct, I propose to send a copy to the Civil Auditor, Fort William, as uniformity of practice at the different Presidencies is very desirable.

(1.) The Ex-officio Assessor should take the oath required by Section XXXIII.

This has not yet been done. I am not aware if Commissioners have been appointed by Government before whom the oath can be taken.

(2.) The deductions on account of the Civil Funds, Annuity and Charitable, should be exempted from Income Tax.

This has not yet been acted on, but appears to me in accordance with Section CXXXIV.

(3.) All persons whose Official salary and allowances would not subject them to the Tax have been exempted. They have not been assumed to possess other property and taxed till they could prove the contrary. The procedure laid down in Sections CXVI. to CXXII. could not be applied to every Civil employee.

(4.) The rule in Section IV. has been applied to the monthly deductions for the Income Tax separately to the three and the one per Cent. and in every calculation the odd pies have been left out.

(5.) Pensions paid after audit have been taxed in this Office; but I am doubtful whether Section XXX. includes Civil Auditor. In regard to Pensions paid before audit, the Collectors or Treasury Officers are the Assessors, and in the Audit Office the gross amount of the Pensions must, I presume, be passed without any deductions.

(6.) Military Officers in Civil employ, though their total pay and allowances, Military and Civil, do not amount to Rupees 415 per month, have been taxed for the part of their Income derived from the Civil Department. This appears to me contrary to the Section CXXVII.

(7.) Persons not in the Army, but employed in Police Corps, are they exempted under Section CXXVII? The European Police of Madras have not been charged with the Tax.

(8.) Military men in Civil employ, whose consolidated salary, or whose Military pay and Civil allowance exceed a Captain's pay are charged on the total, after deductions on account of Tentage and Horse allowance.

3. As it is important that the correct interpretation of these several points should be laid down as soon as possible, I hope that an early reply may be sent, conveying the orders of Government.

Order thereon, 27th August 1860, *No.* 1443.

1. As the questions stated in this letter must be settled in the same way throughout India, the Governor in Council resolves to transmit them for the decision of the Government of India.

2. It appears to this Government that stoppages have been improperly made in the cases numbered 2 and 6, and that the sums so levied must be refunded.

(True Extract,)
(Sd.) J. D. BOURDILLON,
Secretary to Government.

TO THE CIVIL AUDITOR.

No. 1090.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department, No. 8041, dated the 7th instant.

By Order of the Governor General in Council,

(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 11th Sept. 1860.

No. 9242.

FROM C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,

TO THE SECY. TO THE GOVT. OF MADRAS.

Dated, Fort William, the 14th September 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter to the address of the Secretary to the Government of India, in the Home Department, No. 1444, dated 27th ultimo, forwarding a copy of a letter from the Officiating Civil Auditor, in which he requests the orders of Government on certain doubtful points connected with the Income Tax Act, No. XXXII. of 1860.

2. In reply I am desired by the Governor General in Council to append the following answers to the questions involved in Mr. Balmain's reference:—

1*st*. This point is met by Section IV. of Act XXXIX. of 1860.

2*nd*. Yes. They should be exempted.

3*rd*. See orders passed in this Department on the 3rd instant, No. 7926. Copy communicated to Civil Auditor, Madras, under Endorsement No. 7928.

4*th*. The practice reported is correct.

5*th*. Pensions paid before audit will be taxed just the same as those paid after audit, and it will be the business of the Auditor to check the sums deducted by the Collectors and others; the disbursing Officer being held responsible for any sums not duly levied under the Law.

6*th*. This point is provided for by Section VII. of Act XXXIX. of 1860.

7*th*. This point is met by the orders passed in this Department on the 11th ultimo. See Telegram to Civil Auditor, North-Western Provinces, of that date, copy annexed.

8*th*. This is correct. Tentage and Horse allowances are exempt from assessment, under Section CXXIX. of Act XXXII. of 1860.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 10224.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 8th October 1860.

From H. Bell, Esq., Under-Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department,—(No. 2625, dated Fort William, the 22nd September 1860.)

Revenue,
Income Tax.

Sir,—In forwarding the accompanying copy of a letter* from the Officiating Civil Auditor, I am directed to state that, in the Lieutenant-Governor's opinion, the allowances therein referred to are of the nature of Income, not of travelling allowance. But as the question is a general one, the Lieutenant-Governor considers it right to submit it for the consideration and orders of the Government of India.

* No. 2948, dated the 7th instant.

From H. D. Sandeman, Esq., Officiating Civil Auditor, Fort William, to W. S. Seton-Karr, Esq., Officiating Secretary to the Government of Bengal, —(No. 2948, dated the 7th August 1860.)

Sir,—I have the honor to request the favor of your informing me at your early convenience whether, in the opinion of His Honor the Lieutenant-Governor of Bengal, the allowances noted in the margin, passed to Medical Officers in charge of Dispensaries, are to be regarded as travelling allowances, or as Income taxable under Act XXXII. of 1860.

Civil Assistant Surgeon	30	0	0
Sub-Assistant Surgeon	20	0	0
Native Doctor ...	10	0	0

Financial Department, Fort William, the 8th October 1860.

Resolution.—The Governor General in Council agrees with His Honor the Lieutenant-Governor of Bengal in thinking that the allowances† referred to in the letter from the Civil Auditor, No. 2948, dated the 7th August last, are of the nature of Income, and not of travelling allowance.

† Allowance to Civil Assistant Surgeon Rs. 30
To Sub-Assistant Do. „ 20
To Native Do. „ 10

Ordered, that a copy of the above be sent to the Government of Bengal for information, with reference to its Secretary's letter No. 2625, dated the 22nd ultimo.

Ordered also, that a copy of the above be sent to the Department,‡ Governments§ and Officers‖ noted in the margin, for information and guidance.

‡ Foreign Department.
§ Governments of Madras, Bombay, N. W. Provinces, and Punjab.
‖ Civil Auditors, Fort William, Madras, Bombay, N. W. Provinces, and Punjab.

(A True Extract,)
(Sd.) C. Hugh Lushington,
Secy. to the Govt. of India.

No. 117 of 1860.

From the Secy. to the Sudder Board of Revenue, N. W. Provinces, *Allahabad,*

To G. E. W. Couper, Esq., C. B.,
Secy. to the Govt. of the N. W. P., Allahabad.

Dated, Allahabad, the 14th September 1860.

Separate Reve. Dept.

Sir,—The Board find that some uncertainty prevails as to the jurisdiction of Collectors in the assessment of Cantonments under the Income Tax Bill. Cantonments are included in the Districts of the Collectors as constituted by Section VIII. of the Act, and all Officers and others are responsible to the Collectors for the payment of the assessment on all Income not being Military pay.

Present:
W. Muir, Esq., *Senior Member;*
and
R. Money, Esq., *Junior Member.*

2. In order to facilitate operations in this respect, the Board would propose that Collectors be empowered to nominate, and the Government appoint, all Cantonment Joint Magistrates to be the Assessors of their respective Cantonments, in subordination to the Collectors of their several Districts. The Cantonment Joint Magistrate is more accustomed than the Collector to deal with the residents in Cantonments, and the assessments will therefore be made without difficulty by that Officer.

I have, &c.,
(Sd.) W. H. Lowe,
Secy. to the Sudder Board of Revenue.

No. 33 A. of 1860.

From G. Couper, Esq.,

Secy. to the Govt. of the N. W. P.,

To W. H. Lowe, Esq.,

Secy. to the Sudder Board of Revenue, N. W. P.

Dated, Nynee Tal, the 22nd September 1860.

Revenue Department.

Sir,—I am directed to acknowledge the receipt of your letter No. 117, dated the 14th instant, in which the Board recommend that all Cantonment Joint Magistrates be appointed Assessors under the Income Tax Act of their respective Cantonments in subordination to the Collectors of their several Districts; and in reply to observe that it is already in the option of the Collector to nominate as an Assessor any person whom he may think fit, and there is no reason why the Cantonment Joint Magistrate should not be so appointed.

2. It appears to the Lieutenant-Governor that every Cantonment Joint Magistrate should either be appointed an Assessor, or associated with the Collector, under Section XIX. of the Act and Section LXXXI. of the Resolution dated the 22nd August, for the assessment of all persons resident in Cantonments.

3. The Collector of Bareilly, I am to state, has already been demi-officially advised to the above effect.

I have, &c.,
(Sd) G. Gouper,
Secy. to the Govt. of the N. W. P.

No. 34A. of 1860.

Revenue Department, N. W. P.,
Dated, Nynee Tal, the 22nd September 1860.

Order.—Ordered, that copies of the foregoing be forwarded to the Secretary to the Government of India, in the Home Department, for information.

(Sd.) J. D. Sandford,
Offg. Under-Secy. to the Govt. of the N. W. P.

No. 2192.

Forwarded to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) H. U. Browne,
Under-Secy. to the Govt. of India.

Home Department,
The 2nd October 1860.

No. 10217.

Financial Department,

Fort William, the 8th October 1860.

The views expressed by the Government of the North-Western Provinces, in the letter of its Secretary to the address of the Secretary to the Sudder Board of Revenue, North-Western Provinces, No. 33A., dated the 22nd ultimo, being in accordance with the provisions of the Income Tax Act, are approved by the Governor General in Council.

Order.—Ordered, that a copy of the above Resolution be sent to the Home Department for information, and for communication to the Government, North-Western Provinces.

By Order of the Governor General in Council,
(Sd.) C. H. Lushington,
Secy. to the Govt. of India.

No. 40.

From Hon'ble E. Drummond,
Accountant General,
To the Secretary to Govt. of India,
in the Financial Department.

Dated, Fort William, the 27th August 1860.

Sir,—I have the honor to request the favor of your obtaining the orders of Government as to whether Income Tax is leviable by the Accountant-General or Sub-Treasurer as an Ex-officio Assessor on orders passed for payment by the Accountant General, Supreme Court. The question has arisen with reference to an order of the Accountant General of the Supreme Court for the payment of an admitted claim against an Insolvent Estate, the assets of which had been placed by that Officer in the custody of Government.

The payment in question not being of the nature of "property or profit," mentioned in the several Schedules in Part I. of the Act as chargeable with duty, and not being paid from the public Revenues, is not apparently liable to Tax.

But a doubt has arisen whether charitable Pensions paid to individuals from sums set apart for the purpose by private individuals, such for instance as the Barretto Fund, are subject to taxation by the Ex-officio Assessors.

The latter part of Clause 26 of the Act, which charges duty on all "profits arising within any Office or Department under the management and control of, or the accounts of which are rendered to, or pass through the Office of the said several Officers respectively," might be construed as relating to monies under the control of the Supreme Court; but of which the accounts are kept in my Office.

I have, &c.,
(Sd.) Edmund Drummond,
Accountant General.

No. 7814.

Forwarded to the Officiating Solicitor to Government for the Advocate General's opinion.

By Order, &c.,
(Sd.) C. H. Lushington,
Secy. to the Govt. of India.

Financial Department,
The 1st September 1860.

No. 339.

From R. F. Stack, Esq.,
Offg. Solicitor to Government,
To C. Hugh Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 5th October 1860.

Sir,—With reference to your Office Docket No. 7814, dated the 1st ultimo, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's opinion as to whether the payment of an admitted claim against an Insolvent Estate, the assets of which had been placed in the custody of Government, is liable to Income Tax.

2. The original enclosure is herewith returned.

I have, &c.,
(Sd.) R. F. Stack,
Offg. Solicitor to Government.

Opinion of W. Ritchie, Esq., *Advocate General.*

The particular payment referred to, *viz.*, payment of an admitted claim against an Insolvent Estate the assets of which had been placed in the

custody of the Government, and which payment is made upon an order of the Accountant General, is clearly not liable to Income Tax. Such a payment does not fall under any head of income or profits chargeable under the Act.

2. With respect to *periodical* payments made upon the order of the Accountant General of the Supreme Court by way of charitable Pensions from funds set apart by individuals, such as the Barretto Fund, I think that where the Pension exceeds Rupees 200 per annum, it will be the duty of the Accountant General to the Government, as the Officer to whom the accounts of such payments are rendered, and through whose office they pass, and as Ex-officio Assessor under Section XXVI, to assess the Pensioners with the duties payable on such Pensions and to deduct the duties under Section C., Rule 11 at the time of payment This of course will only apply to the case of periodical Pensions, and not to sums paid from time to time out of the funds in question upon the order of the Accountant General of the Supreme Court by way of donations or other single payments. Where the Pension payable is less than at the rate of Rupees 200 per annum, I think it may fairly be assumed (unless the contrary be known,) that the whole profits or income of the Pensioner arises from such Pension; and that, under Section CXXIII, he may be exempted by the Accountant General, as Ex-officio Assessor, from the duties without any formal application, so that in such cases the orders for payment of the Accountant General of the Supreme Court may be passed without deduction. Where the annual Pension exceeds Rupees 200 per annum, the Local Government alone, under Section CXXXIII., can, I think, grant exemption.

(Sd.) W. RITCHIE,
Advocate General.

The 1st October 1860.

No. 10412.

FROM C. H. LUSHINGTON, ESQ.,
Secretary to the Government of India,
TO THE HON'BLE E. DRUMMOND,
Accountant General to the Government of India,
Fort William.

Dated, Fort William, the 10th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No 40, dated the 27th August last, soliciting the orders of Government as to whether Income Tax is leviable by the Accountant General or Sub-Treasurer, as an Ex-officio Assessor, on orders issued by the Accountant General, Supreme Court, and whether charitable Pensions paid to individuals from sums set apart for the purpose by private individuals, such as the Barretto Fund, are subject to taxation by the Ex-officio Assessors.

2. In reply, I am desired to forward to you a copy of the Advocate General's opinion on the questions referred to, for your guidance.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that copies of the foregoing letter, and of the Advocate General's opinion, be forwarded to the Officers noted in the margin, for information and guidance.

Accountants General, Madras and Bombay.
Sub Treasurers, Fort William, Madras, and Bombay.

No. 580.

Service Message by Electric Telegraph.

From Bombay,
From the Civil Auditor,
To Calcutta,
To the Secretary to the Government of India,
Financial Department.

IF the pay of Military Officers in Civil employ is 600 Rupees, of which 105 Rupees is to be deducted, for untaxable allowances, is he not taxable on balance 495 Rupees. Bombay Government say not; but your letter No. 9242, paragraph 8th, seems to say so. Sent from Bombay 7 o'clock P. M.

No. 10435.

FROM C. H. LUSHINGTON, ESQ,
Secretary to the Government of India,
TO THE CIVIL AUDITOR, BOMBAY.

Dated, Fort William, the 12th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your Telegram, enquiring "if the pay of Military Officers in Civil employ is 600 Rupees, of which 105 is to be deducted for untaxable allowances, is he not taxable on balance 495 Rupees."

2. In reply I am desired to inform you that it is quite clear, from the wording of Section VII. of Act XXXIX. of 1860, that Military Officers and men in purely Civil employment other than employment in the Police, are liable to the Tax on the whole of their consolidated allowance.

3. No exemption which they may claim on their Military pay can be allowed except under Section CXXVII. of Act XXXII. of 1860, and it is clearly stated that this Section *does not* extend to Military Officers in Civil employment. To exempt them would, moreover, in the opinion of the Governor General in Council, place them at undue advantage compared with Civil Servants holding like appointments on like pay.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 261 of 1860-61.

TO THE SECY. TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT.

WITH reference to the Resolution of Government, in the Financial Department, No. 79, dated 7th instant, requests to be favored with the decision of Government on the accompanying letter No. 59, of the 4th idem, from the Executive Commissariat Officer at Meerut, enquiring whether the Warrant and Non-Commissioned Offices of the Medical and Commissariat Departments are exempted from the Income Tax.

2. By Section VII. of Act XXXIX. of 1860, Officers and Non-Commissioned Officers in Civil employment, other than employment in the Police, are liable to the Income Tax on the same terms as other Civilians. If the term Civil employment includes service in the Commissariat Department, Warrant and Non-Commissioned Officers in that Department are subject to the Tax on the footing of Civilians, but probably Government do not intend that those classes should be taxed unless their *aggregate* receipts from the Commissariat and Pay Departments exceed the pay and allowances of a Captain of Infantry, *viz*, Rupees (415-6) four hundred and fifteen, and six annas per mensem.

3. The term "Civil employment" would bear the same relation to the Commissariat Service of a Commissioned Officer as that of a Warrant or Non-Commissioned Officer, but Commissioned Officers whose aggregate receipts exceed Rupees (415-6) four hundred and fifteen, and six annas a month, are liable under Section CXXVII. of Act XXXII. independently of any construction of Act XXXIX., and there is therefore no question regarding them.

4. A reply is solicited at early convenience, with the return of the enclosure.

(Sd.) T. F. Hobday, *Major*,
Offg. Audr. of Comt. Accounts.

Audit Office, Comst. Dept.;
Fort William,
The 13th September 1860.

No. 59.

From Captain J. R. Christopher,
Assistant Commsy. General, Meerut.,

To the Auditor of Comst. Accounts,
Fort William.

Dated, Meerut, the 4th September 1860.

Sir,—With reference to the Income Tax Act, I should feel obliged by your informing me whether Medical Subordinates are exempted.

I presume that Warrant Officers and the Staff pay of Commissariat Sergeants are exempted, provided the recipients are in receipt of pay and allowance less than that of a Captain of Infantry.

I have, &c.,

(Sd.) J. R. Christopher, *Captain*,
Assistant Commy. General.

No. 9503.

From C. H. Lushington, Esq.,
Secretary to the Government of India,

To the Solicitor to Government,
Calcutta.

Dated, Fort William, the 20th September 1860.

Financial Department.

Sir,—I am desired to forward to you a copy of the papers noted in the margin, and to request that you will be good enough to obtain the opinion of the Advocate General on the question as to whether Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments can be held to be exempted from Income Tax under Section CXXVII. of Act No. XXXII. of 1860, or to be liable to the Tax under Section VII. of Act XXXIX.; and to submit the same to this Department for the information of Government.

Letter from the Officiating Auditor of Commissariat Accounts, No. 261, dated the 13th September 1860.
Letter from the Executive Commissariat Officer at Meerut, No. 59, dated 4th idem.

I have, &c.,

(Sd.) C. H. Lushington,
Secretary to the Govt. of India.

No 343.

From R. F. Stack, Esq.,
Officiating Solicitor to Government,

To C. H Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 5th October 1860.

Sir,—With reference to your letter No. 9503, dated the 20th ultimo, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's opinion as to the liability of Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments to the Income Tax.

I have, &c.,

(Sd.) R. F. Stack,
Offg. Solicitor to Govt.

Opinion.

I am of opinion that Warrant and Non-Commissioned Officers of the Commissariat Department are, while employed upon the proper duties of that Department, exempt from the Income Tax under Section CXXVII. of Act XXXII. of 1860, and do not fall within the provision of Section VII. of Act XXXIX. of 1860. When detached from Military employment, and engaged upon duties of a Civil nature, they will, I think, fall within the provision of the latter Act, and become subject to Income Tax.

With respect to Warrant and Non-Commissioned Officers in the Medical Department, their liability to an exemption from the Tax will depend on the nature of the employment in which they are for the time being engaged. While serving with any of the Forces, of whatever branch, such persons will, I think, be exempted from the Tax, under the former Act. When serving as Assistants to Civil Surgeons, at Non-Military Stations, or in other appointments, the general duties of which are of a Civil nature, although the holder may at any time be liable to enter or to undertake Military duties, such Officers will, I think, be subject to the Tax, as falling within the exceptions of Act XXXIX. of 1860.

(Sd.) W. Ritchie,
Advocate General.

The 1st October 1860.

No. 10528.

From C. H. Lushington, Esq.,
Secy. to the Govt. of India,

To the Offg. Auditor of Commst. Accounts.

Dated, Fort William, the 12th October 1860.

Financial Department.

Sir,—I am directed to acknowledge the receipt of your letter No. 261, dated the 13th ultimo, enquiring whether the Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments are exempted from the Income Tax.

2. In reply I am desired to forward to you copy of the Advocate General's opinion* on the subject, and to request that it may be acted on.

* Dated 1st October 1860.

3. The original enclosure of your letter under acknowledgment is herewith returned.

I have, &c.,
(Sd.) C. H. Lushington,
Secy. to the Govt. of India

No. 64A.

From G. Couper, Esq.,
Secy. to the Govt. of the N. W. P.,

To C. H. Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department,
Fort William.

Dated, Nynee Tal, the 3rd October 1860.

Revenue.
Income Tax.

Sir,—In forwarding, under the general instructions of the Government of India, the accompanying copy of a correspondence noted in the margin, I am desired to solicit the instructions of His Excellency the Governor General in Council on the opinion therein expressed by the Lieutenant-Governor, as to the illegality of any other Officer than the Civil Auditor computing or assessing the Duties chargeable under Act XXXII. of 1860, on Civil salaries and stipends payable from the public Revenue after audit.

From Officiating Civil Auditor, N. W. P., No. 129, dated 20th August, and enclosures.
To the Officiating Civil Auditor, N. W. P., Telegram, dated 24th August.
To the Officiating Civil Auditor, N. W. P., No. 1083A., dated 25th August
From Officiating Civil Auditor, N. W. P., No 139, dated 29th August.
To the Officiating Civil Auditor, N. W. P., in reply.

I have, &c.,
(Sd) G Couper,
Secy. to the Govt. of the N. W. P.

No. 129 of 1860.

From J. Eede, Esq.,
Officiating Civil Auditor, N. W. P.,

To G. Couper, Esq.,
Secy. to Govt., N. W. P.

Dated, Allahabad, the 20th August 1860.

No. 1541.

Sir,—I have the honor to forward to be laid before the Hon'ble the Lieutenant-Governor, the accompanying draft of a Circular letter and Form of Abstract of Salaries and Establishment, which I purpose issuing for the guidance of all Officers transmitting Bills to my Office for audit, and trust they will meet with His Honor's approval.

2 As I am most anxious to issue the Circular before the close of the month, I beg you will be kind enough to let me know the result by Telegraph, for I have arranged with the Government Press to have the needful done at once.

I have, &c.,
(Sd.) J. Eede,
Offg. Civil Auditor.

Circular.

To

Sir,—I have the honor to transmit for your information and guidance the accompanying Form of Abstract to be substituted for that now in use, commencing with the current month.

2. I trust it will be found clear, simple, and easy of introduction. It must however be distinctly understood that as my Audit Registers for 1860-61 have already been opened, no alteration is necessary in the entry of the details of Establishment in Monthly Abstracts which should shew the same amounts under the different headings as heretofore.

3. It will be observed that, in the case of Ministerial Officers, each individual's salary must be separately shewn under every heading up to Rupees 17, which is the lowest amount assessable, and what remains can be entered in a lump to complete the regular totals.

4. As duty can only be levied on the net amount of salary to be drawn by each individual, care must be taken to show all deductions to be credited to Government in the body of the Abstract as well as under the heading "Particulars of deduction." In the case of leave of absence with substitute, their respective salaries must be separately entered, and assessment thereon also, as laid down in Section C., Rule 17.

5. With reference to the abatement of duty to be allowed in respect of the annual Premiums or sum paid for Life Insurance provided for in Section CXXXIV. of the Act, orders will be hereafter issued on the subject.

I have, &c.,
(Sd.) J. Eede,
Offg. Civil Auditor.

Civil Auditor's Office;
N. W. P., Allahabad,
The 20th August 1860.

Detail Abstract of Salaries and Establishment of the Collectorship of Zillah *for the month of August* 1860.

Names.	Designation.		Salary with Deduction.	Monthly Salary.	Deduction on Account of Income Tax.		
					Imperial at 2 per cent.	Imperial at 3 per cent.	Local at 1 per cent.
			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
A. B.	Collector and Magistrate ...		2250 0 0	2250 0 0			
	On account of leave	0 0 0					
	Subscription to Funds ...	146 4 0	146 4 0				
			2103 12 0				
				...	...	63 1 0	21 0 0
C. D.	Deputy Collector and Joint Magistrate, 2nd Grade		700 0 0	700 0 0			
	On account of leave ...	0 0 0					
	Subscription to Funds ...	59 8 0	59 8 0				
			640 8 0				
				...	...	19 3 0	6 6 0
E. F.	Assistant Collector and Magistrate, with power of Deputy Collector and Joint Magistrate ...		500 0 0	500 0 0			
	On account of leave ...	0 0 0					
	Subscription to Funds	42 8 0	42 8 0				
			457 8 0				
				...	...	13 11 0	4 9 0
G. H.	Assistant Collector and Magistrate ...		400 0 0	400 0 0			
	On account of leave	0 0 0					
	Subscription to Funds ...	35 0 0	35 0 0				
			365 0 0				
				...	...	10 15 0	3 10 0
	Deputy Collector's salary ...	250 0 0					
	Personal Allowance ...	50 0 0	300 0 0	300 0 0	...	9 0 0	3 0 0
						115 14 0	38 9 0
	English Office.						
	Head Clerk ...		120 0 0		...	3 9 0	1 3 0
	2nd Ditto ...		60 0 0			1 12 0	0 9 0
	3rd Ditto ...		35 0 0		0 11 0	...	...
	1 Duftry ...		6 0 0		...	...	...
				221 0 0			
	Persian Office.						
	Sheristadar ...		60 0 0		...	1 12 0	0 9 0
	Moonshee ...		45 0 0		...	1 5 0	0 7 0
	9 Mohurirs drawing less than 17 Rupees per month ...		104 0 0		...	...	..
				209 0 0			
	Accountant's Department.						
	5 Mohurirs ...		...	65 0 0	...		...
	Record Office.						
	Record-Keeper ...		30 0 0		0 9 0	..	...
	2nd Ditto ...		30 0 0		0 9 0	..	...
	Mohurirs and Duftry ...		26 0 0		...	...	...
				86 0 0			
	Nazirat Department.						
	Nazir ...		25 0 0		0 8 0	...	...
	Jemadar and Peons ...		107 0 0		...	...	...
				132 0 0			
	Deputy Collector's Office.						
	4 Mohurirs ..		...	40 0 0	...	...	...
	Huzoor Tuhseel.						
	Tuhseeldar ...		100 0 0		...	3 0 0	1 0 0
	Subordinate Establishment and Stationery ...		139 0 0		...	...	...
				239 0 0			
	Chunar Tuhseel.						
	Tuhseeldar ...		100 0 0		...	3 0 0	1 0 0
	Ditto ...		20 0 0		0 6 0	...	...
	Subordinate Establishment and Stationery ...		122 0 0		...	...	...
				242 0 0			
	Roberts' Gunge Tuhseel.						
	Tuhseeldar ...		100 0 0		...	3 0 0	1 0 0
	Ditto ...		20 0 0		0 6 0	..	...
	Subordinate Establishment and Stationery ...		99 0 0		...	..	
				219 0 0			
	Quangoe of Chunar ...		20 0 0		0 6 0	...	...
	Ditto of Roberts' Gunge ...		20 0 0		0 6 0	..	...
	Ditto of Bhooloe ...		20 0 0		0 6 0	...	...
	Ditto of Kone ...		20 0 0		0 6 0	...	...
	Ditto of Bhugwunt ...		20 0 0		0 6 0	...	...
				100 0 0			
	Treasury Department						
	Treasurer .		150 0 0		...	4 8 0	1 8 0
	Naib Ditto ...		20 0 0		0 6 0	..	..
	4 Mohurirs and 2 Purkhias ...		55 0 0		...	..	...
				225 0 0			
	Abkaree Department.						
	Peshkar of Abkaree		25 0 0		0 8 0	...	..
	Saving ..		1 0 0				
				26 0 0			
	Total, Rupees ..		...	3954 0 0	5 13 0	21 14 0	7 4 0

Collector's Office;
Zillah,
The 1860.

E. E.,
Collector.

Particulars of Deduction.

Deduct A. B.'s subscription to the Annuity Fund at 4 per cent.				...	90	0	0		
Ditto	ditto	to Civil Fund, Ordinary, at 2-8 per cent.		...	56	4	0		
								146	4 0
Deduct C. D.'s	ditto	to the Annuity Fund at 4 per cent.		..	28	0	0		
Ditto	ditto	to Civil Fund, Ordinary, at 2-8 per cent.		..	17	8	0		
Ditto	ditto	to additional ditto at 2 per cent.		...	14	0	0		
								59	8 0
Deduct E. F.'s	ditto	to the Annuity Fund at 4 per cent.		..	20	0	0		
Ditto	ditto	to Civil Fund, Ordinary, at 2-8 per cent.		...	12	8	0		
Ditto	ditto	to additional ditto at 2 per cent.		..	10	0	0		
								42	8 0
Deduct G. H.'s	ditto	to the Annuity Fund at 4 per cent.		..	16	0	0		
Ditto	ditto	to Civil Fund, Ordinary, at 2-8 per cent.		..	10	0	0		
Ditto	ditto	to additional ditto 2 at per cent.		...	8	0	0		
Ditto	ditto	for a Daughter at ½ per cent.		..	1	0	0		
								35	0 0
		Savings in Abkaree Establishments					...	1	0 0
								284	0 0

Deductions on account of Income Tax.

	Imperial at 2 per cent.	Imperial at 2 per cent.	Local at 1 per cent.	
Officers	0 0 0	115 14 0	38 9 0	
Establishment	5 13 0	21 14 0	7 4 0	
	5 13 0	137 12 0	45 13 0	
Total Deductions, Rupees				473 10 0

Service Message by Electric Telegraph.

From Nynee Tal,

From Secretary to the Government, N. W. Provinces,

To Allahabad,

To Officiating Civil Auditor, N. W. Provinces.

Your Draft of a Circular letter and Form of Abstract of Salaries and Establishment which you propose to issue for the guidance of all Officers transmitting Bills to your Office for audit have been approved by His Honor.

(Sd.) J. D. SANDFORD,
Offg. Under-Secy. to Govt., N. W. P.

No. 1083A.

FROM G. COUPER, ESQ.,
Secy. to the Govt., N. W. P.,

TO J. EEDE, ESQ.,
Offg. Civil Auditor, N. W. P.

Dated Nynee Tal, the 25th August 1860.

REVENUE.

SIR,—THE Telegram which was despatched yesterday, conveying approval of your proposed Circular, as submitted with letter No. 129, dated the 20th instant, had been revoked by another message, of which copy is given in the margin.

No. 1088A. dated 24th August 1860.
Suspend issue of the proposed Circular sent with your letter No. 129, dated 20th instant, until you receive orders by post.

On a close examination of the Form of Abstract which you desire to prescribe, it is apparent that the effect thereof will be to throw upon all Heads of Offices or their Establishments the labor of calculating the Income Tax upon all salaries which may be liable to the duty under Act XXXII. of 1860.

The duty of assessing the salaries of all public Officers payable out of the Government Revenue has been assigned to you as an Ex-officio Assessor under Section XXVII. of the Act, and this duty you must perform. The Lieutenant-Governor cannot allow it to be thrown upon those, who are not required by the Law either to compute the duties or to assess them, and among whom are included the Collectors, whose functions in connection with the Act are onerous enough without any super-addition.

You must amend your proposed Form of Abstract accordingly.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt., N. W. P.

No. 130 of 1860.

FROM J. EEDE, ESQ.,
Offg. Civil Auditor of the N. W. P.,

TO G. COUPER, ESQ.,
Secy. to the Govt., N. W. P.

Dated, Allahabad, the 29th August 1860.

REVENUE DEPARTMENT.

SIR,—I HAVE the honor to acknowledge receipt, this day, of your letter No. 1083A. of the 25th

instant, and in reply to inform you that, owing to the carelessness of the Telegraph Office, a mistake has occurred in the publication of my Circular and Form of Abstract in the *Government Gazette* of yesterday's date.

2. I beg to observe that your *two* Telegrams on the subject reached me *together* at 3 P. M., on the 25th instant, and I was at a loss to decide whether the one of approval or that of suspension was to be considered as the final order, although the latter bore a prior number to the former.

3. To remove, however, all doubt I wrote to the Officer in charge of the Telegraph Office at once, forwarding the documents in question, and was informed by him in reply that the Telegram to suspend issue was despatched from your Office on the 23rd, and the other of approval on the 24th instant, the date and hour being at the same time inserted in both Telegrams when returned. This satisfied me, and I issued the order for the insertion of my Circular and Form of Abstract in the *Government Gazette*.

4. For His Honor's satisfaction the two Telegrams and Note from the Officer in charge of the Telegraph Office are enclosed, and I shall now await further instructions before moving again in the matter, although I may mention that, as all Officers are not supplied with the Gazette, I have also had the Circular and Form of Abstract printed for circulation.

5. In conclusion I beg respectfully to observe that the Bengal Civil Auditor has published in the *Calcutta Gazette* an entire new Form of Abstract dated 15th instant, and Officers are required to submit their monthly Pay Abstracts for audit accordingly, with the amounts of Income Tax leviable from each individual, properly filled in.

I have, &c.,
(Sd.) J. Eede,
Offg. Civil Auditor.

No. 63A.

From G. Couper, Esq.,
Secy. to the Govt. of the N. W. P.,

To J. Eede, Esq.,
Offg. Civil Auditor of the N. W. P.
Dated, Nynee Tal, the 3rd October 1860.

Revenue.

Sir,—Your letter No. 139, dated the 29th August 1860, has been laid before the Lieutenant-Governor.

2. The mistake of the Telegraph Office, by which my Message, approving of the Circular proposed in your letter No. 129, dated 20th August 1860, was despatched subsequently to that desiring you to suspend its issue, is much to be regretted. At the same time it appears to the Lieutenant-Governor that you should not, in the uncertainty which existed, have proceeded to issue your Circular until you had received the communication which you were expressly told, in the Message suspending its issue, to expect. You had no right to assume that "the orders by post," which were promised, would not reach you in due course.

3. The Lieutenant-Governor still holds the opinion expressed in my letter No. 1083A., dated the 25th August. The Law imposes upon you, as Ex-officio Assessor, the duty of assessing the Income Tax upon all salaries, stipends, &c., payable from the State Revenues at the *time of audit*. By your unauthorized instructions, the labor of computing the duties is laid upon Officers who are not Assessors under the Act, and many of whom are charged with the anxious and onerous duty of executing the general provisions of the Act. Your Office, although on your representation it has been strengthened for this very purpose by the appointment of four Calculators, is relieved of its proper duty at the expense of others infinitely more burthened.

4. The Lieutenant-Governor is even inclined to doubt the legality of the course which you have prescribed. Neither a Judge nor a Collector, nor any other Officer, except the Civil Auditor, is authorized by Act XXXII. of 1860 either to compute or to assess the duties chargeable on Civil salaries and stipends payable from the public Revenue after audit, and this, of course, if the Lieutenant-Governor's construction of the Law be correct, is an objection more serious even than that above described.

5. But as your Circular has been in force for some time, and as the Civil Auditor in Bengal, who is not under the Lieutenant-Governor's authority, has sent out a similar Circular, His Honor will not call upon you at once to withdraw it. He prefers that the point of Law should be judged by the supreme authority.

6. Under general instructions received from the Government of India, copies of this correspondence will be forwarded to the Financial Department, whose instructions will be awaited.

7. The Lieutenant-Governor must, however, add that, if the rule prescribed by your Circular should be maintained, he will feel it incumbent upon him to remove two at least, if not the whole, of the Calculators, whose entertainment has been sanctioned on your application.

I have, &c.,
(Sd.) G. Couper,
Secy. to the Govt. of the N. W. P.

No. 10540.

From C. H. Lushington, Esq.,
Secy. to the Govt. of India,

To the Secy. to the Govt. of the N. W. P.
Dated, Fort William, the 15th October 1860.

Financial Department.

Sir,—I am directed to acknowledge the receipt of your letter No. 64A., dated the 3rd instant, with copy of the correspondence therein enclosed, soliciting the instructions of this Government on the opinion expressed by the Lieutenant-Governor in the correspondence alluded to, as to the illegality of any other Officer, than the Civil Auditor, computing or assessing the duties chargeable, under Act XXXII. of 1860, on Civil salaries and stipends payable from the public Revenue after audit.

2. The question of illegality alluded to has, the Governor General in Council observes, arisen in connection with the issue by the Officiating Civil Auditor, North-Western Provinces, of a Circular letter and Form of Abstract of Salaries and Establishment for the guidance of all Officers transmitting Bills to his Office for audit, under which Form it is necessary for those Officers to compute the duties on salaries to be assessed under the Income Tax Act.

3. In reply His Excellency in Council directs me to observe that he cannot think that the mere preparation, by a Collector or other Officer, of a Salary Bill in the Form prescribed by the Auditor can possibly involve any illegality. Any Officer,

His Excellency in Council conceives, is at liberty, as far as the Law is concerned, to prepare his Bill in any form he chooses. The simple question seems to be whether the arrangement prescribed by the Auditor facilitates business, and His Excellency in Council is inclined to think that it does. The work is done by the Clerks in the Local Offices at the cost of perhaps half a minute or a minute a day on an average. It gives no trouble to the Heads of those Offices, and if, as supposed by the Lieutenant-Governor, and as in His Excellency in Council's opinion is probable, the practice will enable the Auditor to dispense with the services of two Calculators, the advantage to Government from allowing the practice to continue is obvious.

4. A copy of this letter has been sent to the Officiating Civil Auditor, North-Western Provinces, for his information.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be sent to the officiating Civil Auditors, North-Western Provinces for information.

No. 10023.

FROM COMMANDER J. RENNIE, C. B.,
Superintendent of Marine,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.
Dated, Fort William, the 12th October 1860.

SIR,—WITH reference to the Notification No. 79, published on the 12th ultimo, in the *Calcutta Gazette*, I have the honor to request that you will have the goodness to inform me, whether the cases indicated below are liable to deductions on account of the Income Tax, under the provisions of Act XXXII. of 1860.

2. Coolies and Artificers not on fixed monthly salaries, who are employed in the Dock Yard for broken periods of a month or a year, it may be for ten, fifteen, or twenty days in the month, or two or three or more months in the year, yet whose monthly receipts as wages may equal, or even exceed, the lowest monthly amount liable to the Tax, *viz.*, Rupees 16-10-8, but whose Income being necessarily fluctuating, may fall short of 200 Rupees a year, and as this latter cannot be ascertained until the year is completed, I would solicit instructions as to whether these extra Laborers and Artificers should have the Tax applied to their wages.

I have, &c.,
(Sd.) J. RENNIE,
Superintendent of Marine.

No. 10542.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE SUPERINTENDENT OF MARINE.
Dated, Fort William, the 15th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 10023, dated 12th instant, enquiring whether Coolies and Artificers not on fixed monthly salaries, who are employed in the Dock Yard for broken periods of a month or a year, and whose monthly receipts as wages may equal, or even exceed, the lowest monthly amount *viz.*, Rupees 16-10-8, are liable to the Income Tax.

2. In reply I am desired to inform you that it appears to His Excellency the Governor General in Council that they should be held liable in every case in which the monthly earnings may be in excess of Rupees 16 10-8, leaving them to apply for refund, if, at the end of the year, the total Income of any of them should fall short of 200 Rupees.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 149.

FROM H. D. SANDEMAN, Esq.,
Offg. Civil Auditor,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Dept.
Dated, Fort William, the 11th October 1860.

SIR,—I HAVE the honor to request that you will have the goodness to inform me whether *Police Constables* doing duty under the Collector of Tolls at Calcutta are exempted from the operation of Income Tax.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 10593.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE OFFG. CIVIL AUDITOR.
Dated, Fort William, the 17th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 149, dated 11th instant, enquiring whether *Police Constables* doing duty under the Collector of Tolls at Calcutta are exempted from the operation of the Income Tax; and in reply to state that, if their duties are Police duties they will be exempt, but not, if employed to collect Tolls.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 85A.

FROM G. COUPER, Esq.,
Secy. to the Govt. of the N. W. P.,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.
Dated, Nynee Tal, the 9th October 1860.

REVENUE DEPARTMENT.

SIR,—UNDER the general instructions conveyed in your letter No. 1688, dated* 10th August, I am directed by Hon'ble the Lieutenant Governor to forward, for the information of His Excellency the Viceroy and Governor General in Council, the accompanying copy of a letter No. 129, dated 27th ultimo, from the Secretary to the Sudder Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the one per Cent. Road Fund, Educational Fund, and the

* (Income Tax.)

like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

I have, &c.,
(Sd.) G. COUPER,
Secy. to Govt. of the N. W. P.

No. 129.

FROM W. H. LOWE, ESQ.,
Secy. to the Sudder Board of Revenue, North-Western Provinces.

TO G. COUPER, ESQ.,
Secy. to the Govt of the N. W. Provinces.
Dated, Allahabad, the 27th September 1860.

SEPARATE REV. DEPT.

Present.
W. MUIR, ESQ., *Senior Member;* and R MONEY, ESQ., *Junior Member.*

SIR,—THE Collector of Ghazeepore having raised the question whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII., 1860, I am desired by the Sudder Board of Revenue to submit the following remarks on the subject, for the consideration and orders of His Honor the Lieutenant-Governor.

2. The cases of permanently and temporarily settled Districts will require separate consideration.

3. In the case of temporarily settled Districts, it is clear that the jumma alone, and not the jumma, plus the authorized cesses, is to be the basis of calculation under Section XCVII., Rule I.

4. In regard to permanently assessed Districts, the Board consider that, in determining the net Income derived from land, all authorized cesses and regular village expenses, including Putwarie's and Bulahur's fees and Chowkeedaree charges, where they exist, should be deducted from the rent in the same manner as the Revenue is deducted under Rule VI. of the same Section.

I have, &c.,
(Sd.) W. H. LOWE,
Secretary to the Sudder Board of Revenue.

No. 84A.

FROM G. COUPER, ESQ.,
Secy. to the Govt. of the N. W. P.,

TO W. H. LOWE, ESQ.,
Secy. to the Sudder Board of Revenue, North-Western Provinces.
Dated, Nynee Tal, the 9th October 1860.

REVENUE.

SIR,—I AM directed to acknowledge the receipt of your letter No. 129, dated the 27th ultimo, submitting for orders, a question raised by the Collector of Ghazeepore, whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply I am to state that the Lieutenant-Governor concurs with the Board in thinking that in Estates under a settlement liable to revision, the jumma alone, or, in the words of the Rule I. of Section XCVII., the annual amount of Revenue payable to Government should be taken as the basis of calculation. The cesses referred to cannot be regarded as "*Rerenue* payable to Government."

3. In regard to Estates permanently settled, and rent-free holdings, and such like, also it seems to His Honor quite clear that the duties chargeable should be assessed upon the net rent and profits derived from the land, after deducting all authorized cesses whether for Roads or Schools, and all proper village expenses, including Putwarie's and Bulahur's fees and Chowkeedar's wages. These are paid from the rents or profits received or receivable from the land, and in the spirit of Clause I., Rule VI. of Section XCVII., they should be deducted in computing the duties.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt. of the N. W. P.

No. 10718.

FROM C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,

TO THE SECRETARY TO THE GOVERNMENT OF THE N. W. P.

Dated, Fort William, the 22nd October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No 85A., dated 9th instant, forwarding, for information, copy of a letter from the Secretary to the Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the one per Cent. Road Fund, Educational Fund and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply I am desired to inform you, that the Governor General in Council concurs in the views expressed by the Hon'ble the Lieutenant-Governor in your letter to the Board of Revenue No. 84A of the 9th instant.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 3709.

FROM C. CURRIE, ESQ.,
Offg. Secy. to the Chief Commr., Oudh,

TO THE SECY. TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT,
Dated, Lucknow, the 18th October 1860.

REVENUE.

SIR,—I HAVE the honor by desire of the Chief Commissioner, to solicit the instructions of His Excellency the Governor General on the following points connected with the assessment of the Income Tax.

2. The Commissioner of Baiswarra has brought to the Chief Commissioner's notice that the Civil Auditor has deducted the Income Tax from the Grant-in-aid allowed by Government to the Talook Iaree School at Pertabgurh. The Chief Commissioner observes, by the Government Resolution published in the *Calcutta Gazette*, that His Excellency has already decided that Grants-in-aid are not liable to the Income Tax. He infers therefore that the Income of the School, derived from the

His Excellency in Council conceives, is at liberty, as far as the Law is concerned, to prepare his Bill in any form he chooses. The simple question seems to be whether the arrangement prescribed by the Auditor facilitates business, and His Excellency in Council is inclined to think that it does The work is done by the Clerks in the Local Offices at the cost of perhaps half a minute or a minute a day on an average. It gives no trouble to the Heads of those Offices, and if, as supposed by the Lieutenant-Governor, and as in His Excellency in Council's opinion is probable, the practice will enable the Auditor to dispense with the services of two Calculators, the advantage to Government from allowing the practice to continue is obvious.

4. A copy of this letter has been sent to the Officiating Civil Auditor, North-Western Provinces, for his information.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be sent to the officiating Civil Auditors, North-Western Provinces for information.

No. 10023.

FROM COMMANDER J. RENNIE, C. B.,
Superintendent of Marine,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.
Dated, Fort William, the 12th October 1860.

SIR,—WITH reference to the Notification No. 79, published on the 12th ultimo, in the *Calcutta Gazette*, I have the honor to request that you will have the goodness to inform me, whether the cases indicated below are liable to deductions on account of the Income Tax, under the provisions of Act XXXII. of 1860.

2. Coolies and Artificers not on fixed monthly salaries, who are employed in the Dock Yard for broken periods of a month or a year, it may be for ten, fifteen, or twenty days in the month, or two or three or more months in the year, yet whose monthly receipts as wages may equal, or even exceed, the lowest monthly amount liable to the Tax, *viz.*, Rupees 16-10-8, but whose Income being necessarily fluctuating, may fall short of 200 Rupees a year, and as this latter cannot be ascertained until the year is completed, I would solicit instructions as to whether these extra Laborers and Artificers should have the Tax applied to their wages.

I have, &c.,
(Sd.) J. RENNIE,
Superintendent of Marine.

No. 10542.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE SUPERINTENDENT OF MARINE.
Dated, Fort William, the 15th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 10023, dated 12th instant, enquiring whether Coolies and Artificers not on fixed monthly salaries, who are employed in the Dock Yard for broken periods of a month or a year, and whose monthly receipts as wages may equal, or even exceed, the lowest monthly amount *viz.*, Rupees 16-10-8, are liable to the Income Tax.

2. In reply I am desired to inform you that it appears to His Excellency the Governor General in Council that they should be held liable in every case in which the monthly earnings may be in excess of Rupees 16 10-8, leaving them to apply for refund, if, at the end of the year, the total Income of any of them should fall short of 200 Rupees.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 149.

FROM H. D. SANDEMAN, Esq.,
Offg. Civil Auditor,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Dept.
Dated, Fort William, the 11th October 1860.

SIR,—I HAVE the honor to request that you will have the goodness to inform me whether *Police Constables* doing duty under the Collector of Tolls at Calcutta are exempted from the operation of Income Tax.

I have, &c.,
(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 10593.

FROM C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
TO THE OFFG. CIVIL AUDITOR.
Dated, Fort William, the 17th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 149, dated 11th instant, enquiring whether *Police Constables* doing duty under the Collector of Tolls at Calcutta are exempted from the operation of the Income Tax; and in reply to state that, if their duties are Police duties they will be exempt, but not, if employed to collect Tolls.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 85A.

FROM G. COUPER, Esq.,
Secy. to the Govt. of the N. W. P.,
To C. H. LUSHINGTON, Esq.,
Secy. to the Govt. of India,
Financial Department.
Dated, Nynee Tal, the 9th October 1860.

REVENUE DEPARTMENT.

SIR,—UNDER the general instructions conveyed in your letter No. 1608, dated* 10th August, I am directed by Hon'ble the Lieutenant Governor to forward, for the information of His Excellency the Viceroy and Governor General in Council, the accompanying copy of a letter No. 129, dated 27th ultimo, from the Secretary to the Sudder Board of Revenue, North-Western Provinces, and of the reply thereto. relative to a question whether the one per Cent. Road Fund, Educational Fund, and the

* (Income Tax.)

like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

I have, &c.,
(Sd.) G. COUPER,
Secy. to Govt. of the N. W. P.

No. 120.

FROM W. H. LOWE, ESQ.,
Secy. to the Sudder Board of Revenue, North-Western Provinces,

TO G. COUPER, ESQ.,
Secy. to the Govt of the N. W. Provinces.
Dated, Allahabad, the 27th September 1860.

SEPARATE REV. DEPT.

Present.
W. MUIR, ESQ., *Senior Member;* and R MONEY, ESQ., *Junior Member.*

SIR,—THE Collector of Ghazeepore having raised the question whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII., 1860, I am desired by the Sudder Board of Revenue to submit the following remarks on the subject, for the consideration and orders of His Honor the Lieutenant-Governor.

2. The cases of permanently and temporarily settled Districts will require separate consideration.

3. In the case of temporarily settled Districts, it is clear that the jumma alone, and not the jumma, plus the authorized cesses, is to be the basis of calculation under Section XCVII., Rule I.

4. In regard to permanently assessed Districts, the Board consider that, in determining the net Income derived from land, all authorized cesses and regular village expenses, including Putwarie's and Bulahur's fees and Chowkeedaree charges, where they exist, should be deducted from the rent in the same manner as the Revenue is deducted under Rule VI. of the same Section.

I have, &c.,
(Sd.) W. H. LOWE,
Secretary to the Sudder Board of Revenue.

No. 84A.

FROM G. COUPER, ESQ.,
Secy. to the Govt. of the N. W. P.,

TO W. H. LOWE, ESQ.,
Secy. to the Sudder Board of Revenue, North-Western Provinces.
Dated, Nynee Tal, the 9th October 1860.

REVENUE.

SIR,—I AM directed to acknowledge the receipt of your letter No. 129, dated the 27th ultimo, submitting for orders, a question raised by the Collector of Ghazeepore, whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply I am to state that the Lieutenant-Governor concurs with the Board in thinking that in Estates under a settlement liable to revision, the jumma alone, or, in the words of the Rule I. of Section XCVII., the annual amount of Revenue payable to Government should be taken as the basis of calculation. The cesses referred to cannot be regarded as "*Revenue* payable to Government."

3. In regard to Estates permanently settled, and rent-free holdings, and such like, also it seems to His Honor quite clear that the duties chargeable should be assessed upon the net rent and profits derived from the land, after deducting all authorized cesses whether for Roads or Schools, and all proper village expenses, including Putwarie's and Bulahur's fees and Chowkeedar's wages. These are paid from the rents or profits received or receivable from the land, and in the spirit of Clause I., Rule VI. of Section XCVII., they should be deducted in computing the duties.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt. of the N. W. P.

No. 10718.

FROM C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,

TO THE SECRETARY TO THE GOVERNMENT OF THE N. W. P.
Dated, Fort William, the 22nd October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No 85A., dated 9th instant, forwarding, for information, copy of a letter from the Secretary to the Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the one per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply I am desired to inform you, that the Governor General in Council concurs in the views expressed by the Hon'ble the Lieutenant-Governor in your letter to the Board of Revenue No. 84A of the 9th instant.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 3709.

FROM C. CURRIE, ESQ.,
Offg. Secy. to the Chief Commr., Oudh,

TO THE SECY. TO THE GOVT. OF INDIA,
FINANCIAL DEPARTMENT,
Dated, Lucknow, the 18th October 1860.

REVENUE.

SIR,—I HAVE the honor by desire of the Chief Commissioner, to solicit the instructions of His Excellency the Governor General on the following points connected with the assessment of the Income Tax.

2. The Commissioner of Baiswarra has brought to the Chief Commissioner's notice that the Civil Auditor has deducted the Income Tax from the Grant-in-aid allowed by Government to the Talook Iaree School at Pertabgurh. The Chief Commissioner observes, by the Government Resolution published in the *Calcutta Gazette*, that His Excellency has already decided that Grants-in-aid are not liable to the Income Tax. He infers therefore that the Income of the School, derived from the

voluntary subscriptions of Talookdars, is similarly exempted. He would, however, be glad of His Excellency's ruling on this point.

3. The Chief Commissioner also desires to be favored with an expression of His Excellency's opinion as to whether Road, Ferry, and other Local Funds are liable to the Tax under Act XXXII., 1860, and also whether individuals drawing salaries from those Funds and from School Funds are to be considered liable to assessment under Schedule 4, as holding public employments on salaries paid by the Government of India, or under Schedule 2, on account of the profits of their employment.

I have, &c.,

(Sd.) C. CURRIE,

Offg. Secy. to the Chief Commr., Oudh.

No. 10776.

FROM C. H. LUSHINGTON, ESQ.,

Secy. to the Govt. of India,

TO THE OFFG. SECY. TO CHIEF COMMR., OUDH.

Dated, Fort William, the 27th October 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of Mr. Officiating Secretary Currie's letter No. 3709, dated 18th instant, and in reply to state that the Governor General in Council agrees with you in thinking that the Income of the Talookdaree School at Pertabgurh, derived from the voluntary subscriptions of Talookdars, may, like the Government Grants-in-aid allowed to that School, be exempted from assessment of Income Tax. His Excellency also thinks that Road, Ferry, and other Local Funds, should be exempted from the said Tax. He further considers that the salaries of individuals paid from those Funds or from School Funds are liable to assessment under Schedule 2. They cannot, he thinks, be looked upon as Civil salaries and allowances, within the meaning of Section XXVII. of the Act.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

ORDERED, that the above papers be published in the *Calcutta Gazette* for the information and guidance of all Officers concerned.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

No. 3646 OF 1860.

FROM A. D. ROBERTSON, ESQ,

Acting Secy. to the Govt. of Bombay,

TO W. GREY, ESQ.,

Secy. to the Govt. of India,

Home Department.

Dated, Bombay, the 11th October 1860.

REVENUE DEPARTMENT.

SIR,—A REFERENCE was made to this Government on the 22nd ultimo by the Civil Auditor, requesting to be informed whether the Acting Military Auditor General, whom he consulted on the subject, was right in asserting that no part of the salary of an Officer in Police employ was subject to Income Tax, when, though his pay exceeded, in the aggregate that of a Captain of Infantry, it fell short, when certain allowances specially exempted under the Act were deducted, of an Infantry Captain's pay.

2. The Civil Auditor was of opinion that this was not intended by the Act, but that if the total allowance of a Police Officer exceeded that of a Captain of Infantry, those integral portions thereof such as Horse allowance, &c, which were not taxable, should be exempted from taxation, and the balance held to be liable to Income Tax.

3. His Excellency in Council considered that the Acting Military Auditor General had taken the correct view of this question, and informed the Civil Auditor accordingly.

4. I am directed to report these proceedings, for the information of the Governor General in Council, with reference to paragraph 2 of your letter No. 1866, dated the 4th ultimo.

I have, &c.,

(Sd.) A. D. ROBERTSON,

Acting Secy. to Govt. of Bombay.

No. 2401.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,

(Sd.) W. GREY,

Secy. to the Govt. of India.

HOME DEPARTMENT,
The 24th October 1860.

No. 112.

FINANCIAL DEPARTMENT.

Fort William, the 6th November 1860.

THE Governor General in Council considers that the view taken by the Bombay Civil Auditor is correct. The practice observed in Bengal, in regard to the Tentage of Military Officers, whose total allowances are in excess of Rupees 415-6, but which allowance, if Tentage were deducted, would be below that sum, is as follows :—

In the case of a Captain of Foot Artillery, a deduction is first made of the exempted items and then the Income Tax is assessed thus :—

Pay and Allowances			...	433	10 0
Deduct, Tentage exempted			...	75	0 0
Subject to Tax,			...	358	10 0
At 1 per Cent.	3	9 0			
At 3 „ „	10	11 0		14	4 0
			Balance...	344	6 0

This practice being in accordance with the Law, His Excellency in Council directs that it be generally followed, and that the case of the Police Officer at Bombay be decided accordingly.

COPY sent to the Home Department, with reference to Endorsement No. 2401, dated 24th ultimo, for communication to the Government of Bombay; the original paper received from that Department being returned.

Copy also published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

No. 1928.

From J. D. Bourdillon, Esq.,
Secy. to the Govt. of Fort St. George,

To W. Grey, Esq.,
Secy. to the Govt. of India,
Home Department.

Dated, Fort St. George, the 22nd October 1860.

Sir,—In continuation of my letter of the 4th instant, No. 1793, I am directed to forward, for the orders of the Government of India, a letter* from the Secretary to the Madras Widows' and Orphans' Fund, praying that the Fund may be exempted from the payment of the Income Tax, under Section CXXXIII. of Act XXXII. of 1860.

* Dated 8th October 1860

2. The case is similar to those brought to notice in my letter above quoted, but on further consideration this Government doubts whether such cases do in reality fall within the terms of Clause 133 of the Act. Associations to provide for Members, or for Widows and Children of Members, do not properly come within the meaning of the term "a charity," nor can they be styled "public." This Government, therefore, request to be favored with the instructions of the Supreme Government on the subject.

I have, &c.,
(Sd.) J. D. Bourdillon,
Secy. to Govt. of Fort St. George.

No. 2423.

Forwarded to the Financial Department, in continuation of the Endorsement No. 2319, dated 17th October 1860.

By Order, &c.,
(Sd.) H. U. Browne,
Under-Secy. to the Govt. of India.

Home Department,
The 1st November 1860.

No. 113.

Financial Department.

Fort William, the 7th November 1860.

The Governor General in Council is of opinion that the Madras Widows' and Orphans' Fund may, like the other Funds referred to by the Government of Madras, fairly be exempted from the payment of Income Tax.

Copy forwarded to the Home Department, with reference to Endorsement No. 2423, dated 1st instant, for communication to the Government of Madras, the original enclosures being returned.

Copy of the foregoing be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
(Sd.) C. H. Lushington,
Secy. to the Govt. of India.

No. 86 of 1860.

From H. L. Anderson, Esq.,
Chief Secy. to the Govt. of Bombay,

To the Secy. to the Govt. of India,
Foreign Department.

Dated Bombay Castle, the 19th Sept. 1860.

Political Department.

Sir,—In consequence of a reference from the Military Auditor General at this Presidency, that Officer has been informed that the salaries of Government servants at Aden should not be exempted from the payment of Income Tax, they being derived from the Revenues of India.

2. With regard to other Incomes at Aden, His Excellency the Governor in Council is of opinion that they should be exempted from the payment of the Tax; but I am desired to refer the question for the decision of the Government of India.

I have, &c.,
(Sd.) H. L. Anderson,
Chief Secy. to the Govt. of Bombay.

No. 4555.

Forwarded to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) C. U. Aitchison,
Under-Secy. to the Govt. of India.

Foreign Department,
The 2nd October 1860.

No. 10212.

From C. H. Lushington, Esq.,
Secy. to the Govt. of India,

To the Solicitor to Government.

Dated Fort William, the 8th October 1860.

Financial Department.

Sir,—I am desired to forward to you in original, a letter from the Chief Secretary to the Government of Bombay, No. 86, dated the 19th ultimo, referring, for decision, the question as to whether other Incomes than those received by Government servants at Aden are exempted from the operation of the Income Tax Acts.

2. It will be observed that, under Schedule 2 of Act XXXII. of 1860, Income Tax is leviable "for and in respect of the several profits arising to any person *residing in India* from any kind of property whatever, whether *situate in India, or elsewhere*"; that, by Rule 2 of Section CCXLVIII. of the Act, the word "India" is defined to mean "the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic. Cap. 106," and that by Section 1 of Cap. 106, "India" is said to mean the Territories then in possession of the *East India Company*, or which might under that Cap. become vested in Her Majesty by virtue of the Company's rights.

3. Under these circumstances, the Governor General in Council is of opinion that Aden must be held to be comprized in the term "India," and that therefore *all* Incomes at Aden will be subject to the provisions of the Income Tax Acts; but before issuing orders His Excellency in Council desires to be furnished with the opinion of the Advocate General on the question.

I have, &c.,
(Sd.) C. H. Lushington,
Secy. to the Govt. of India.

No. 388.

From R. F. Stack, Esq.,
Offg. Solicitor to Government,

To C. H. Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 2nd Nov. 1860.

Sir,—With reference to your letter No. 10212, dated the 8th ultimo, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's opinion, as to whether persons resident at Aden are subject to the Income Tax Act

2. The original enclosure of your letter is herewith returned.

I have, &c.,
(Sd.) R. F. Stack,
Offg. Solicitor to Government.

Opinion.

I am clearly of opinion that the Incomes and profits of persons resident at Aden, derived from any source mentioned in the Income Tax Act as subject to the duties thereby imposed, are subject to those duties. There can be no possible legal doubt, I think, that Aden is in India within the meaning of the Income Tax Act.

(Sd.) W. Ritchie,
The 18th October 1860. *Advocate General.*

No. 114.

Financial Department.
Fort William, the 8th November 1860.

The Governor General in Council agrees in the opinion expressed by the Advocate General, and desires that a copy of the Opinion be sent to the Government of Bombay, in reply to the enquiry made by that Government in their Secretary's letter No. 86, dated 19th September last, as to whether other Incomes than those received by Government servants at Aden are exempted from the operation of the Income Tax Acts.

Ordered, that a copy of the above Resolution, together with a copy of the Advocate General's Opinion, be sent to the Foreign Department for information, and for communication to the Government of Bombay, with reference to Endorsement from that Department, No. 4555, dated the 2nd ultimo.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
(Sd.) C. H. Lushington,
Secy. to the Govt. of India.

No. 2412.

Extract from the Proceedings of the Government of India, in the Home Department, Revenue, under date the 31*st October* 1860.

Read a letter from Messrs. Erskine and Co. dated the 22nd instant, enquiring, first, whether "excess of loss sustained under Rules of Schedule 1" may be deducted and set off against profits under Rules of Schedule 2 and *vice versa*; and representing, secondly, that the provisions of Section 97, Rule 6, Clause 1, press heavily on those whose profits are derived from the tenure of lands, as no allowance is made for charges of collection; and submitting that a set-off of 10 per Cent. should be made in estimating the rents and profits contemplated in the above mentioned Rule.

The Governor General in Council observes that the first of the above two points is, to some extent, provided for by the new "General Statement of aggregate profits" which has been approved by Government as an optional return in cases in which the total annual profits are not less than 10,000 Rupees; but adverting to the shape in which the enquiry is put by Messrs. Erskine and Co, His Excellency in Council observes that it must be a very exceptional case in which there can be an *excess* of loss on landed property, such as could be taken into account in making a return to the Income Tax. The Tax, it must be remembered, is payable upon the actual profits received yearly from the land, whatever they may be, without any reference to the relation that they may bear to the price originally paid for the property.

With respect to the second point, His Excellency in Council observes that a reference has already been made regarding it to the Government of Bengal, and that on receipt of a reply from that Government it will be further considered.

Ordered, that a copy of Messrs. Erskine and Co.'s letter, and of this Resolution, be forwarded to the Financial Department for further consideration and orders in regard to the first question asked.

(True Extract,)
(Sd.) W. Grey,
Secy. to the Govt. of India.

No. 115.

Financial Department.
Fort William, the 6th November 1860.

With reference to the first question put by Messrs. Erskine and Co., and the remarks made in the Home Department, the Governor General in Council observes that it is quite true that it must be a very exceptional case in which there can be an *excess* of loss on landed property, such as could be taken into account in making a return to the Income Tax: but still there *may* be such an excess loss on landed property consequent on bad seasons, desertion of ryots, &c., especially when lands are in actual process of reclamation from jungle, sea or marsh, and His Excellency in Council thinks that if it *does* occur, there can be no doubt that it should be deducted and set off against profits under the Rules of Schedule 2 and *vice versa*, the Income Tax not being intended to be paid on any sum beyond the actual *profits* of the year after deducting such losses.

It will be remembered, however, that in cases in which loss may arise in consequence merely of a bad investment in land, the deduction above referred to cannot be allowed.

Copy forwarded to the Home Department, with reference to Extract No. 2112, dated 31st ultimo, for communication to Messrs. Erskine and Co.

Copy of the above also published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,
C. Hugh Lushington,
Secy. to the Govt. of India.

No. 104 A.

From G. Couper, Esq.,

Secy. to the Govt. of the N. W. P.,

To C. H. Lushington, Esq.,

Secy. to the Govt. of India,

Financial Department.

Dated, Nynee Tal, the 12th October 1860.

Revenue Department.

Income Tax.

Sir,—With my letter No. 20A., dated 18th ultimo, were sent to you the papers noted in the margin, under the general instruction contained in a letter from the Government of India, in the Home Department, No. 1867, dated 4th September, that copies of all orders issued to Assessors under Act XXXII. of 1860, should be communicated to the Government of India.

Public Works Department, N W. P., Docket No. 1259A., dated 29th August 1860.
Office Memorandum in reply, No. 11A., dated 12th September 1860.

2. I am now desired to forward copy of a letter No. 1292, dated 22nd ultimo, from the Controller and Auditor of Public Works Accounts, asking for a re-consideration of the ruling conveyed to him in my Office Memorandum No. 11A., dated 12th September.

3. The detailed information furnished in this letter as to the nature of the so-called temporary Establishments entertained by the Officers of the Department Public Works, and as to the modes of payment followed, throw a new light on the question.

4. Many of the Members of these Establishments appear to be almost as much permanent servants of the Government as if they were borne on the fixed and sanctioned Establishments of the Department, the salaries of some of these are payable, a portion after audit, and another portion *without* audit, and the consequence will be that described in Clause II. paragraph 4, of Mr. Marten's letter.

5. The Lieutenant-Governor is inclined to think that, in laying down that these persons should be assessed by the Collector under Rule 36 of Section XCVIII. of the Act, has fallen into error, not sufficiently bearing in mind that, though temporarily employed, they do hold an "employment of profit of a public nature," and are therefore subject to assessment under Rule 1 of Section C. of Act XXXII. of 1860.

6 If this view be correct, it will become necessary to appoint all Executive Engineers, whether in the Department Public Works or in the Irrigation Department, the Superintendent of the Roorkee Work-shops, and all other Officers entrusted with the payment of salaries or wages *without* audit, to be Special Assessors under Section XXXI. of the Act, in the terms of the Notification from the Military Department, No. 966, dated the 28th September, and published in the *Calcutta Gazette* of the 29th idem. So empowered, the Officers in question would, acting under Rules 1 and 11, stop the sums assessed at the time of payment out of the salaries payable without audit to the Members of their temporary Establishments, and would, it is presumed, credit the amount so stopped in their accounts to the head of "Income Tax," or make a remittance of the same to the Collector of the District. But in those cases in which, as stated by Mr. Marten, a part of the salary is payable after audit, and a part payable without audit, some further Rule will be requisite, and possibly it may be sufficient to direct that the Special Assessors, appointed as above, shall assess and stop the amount of the duties leviable on that portion of the salary which is payable without audit at the time of payment, and shall furnish the Controller and Auditor of Public Works Accounts with a note of such assessments in submitting for audit the Bills which exhibit that portion of the salary of such person which requires audit.

7. There are objections to this plan in the number of the Special Assessors, and in the awkward complication of the proposed arrangement, but while the practice described by Mr. Marten continues in the Department Public Works, the Lieutenant-Governor sees no other way of catching every person who is chargeable to the duties under the Act in respect of "employments of profit of a public nature," the salaries of which are payable partly with, and partly without audit.

8. It is noted that the Notification of the Military Department, No. 966, dated 28th September, does not contain the words quoted in the margin from the Advocate General's opinion.

"XX." And all other Officers rendering accounts and authorized to issue pay or allowance without the previous audit of any Auditing Officer."

I have, &c.,

(Sd.) G. Couper,

Secy. to the Govt. of the N. W. P.

No. 1292.

From H. Marten, Esq.,

Controller and Auditor of Public Works Accounts, N. W. P.,

To Colonel A. Cunningham,

Secy. to the Govt., Public Works Dept., N. W. P., Nynee Tal.

Dated, Agra, the 22nd September 1860.

Sir,—I have the honor to acknowledge the receipt of your Docket No. 1467A., of the 18th instant, forwarding copy of the Hon'ble the Lieutenant-Governor's Order No. 11A., dated 12th September 1860, ruling that, as Ex-officio Assessor of salaries in the Department Public Works, I have no concern with persons temporarily employed, whose pay is charged over the Works upon which they are employed and paid without my audit.

2. To adopt this order at once and rescind the instructions contained in my Circular No. 4, dated 3rd August 1860, would relieve this Office and the Department generally of some troublesome work; but as I have reason to think that the question has not been laid before you in all its bearings, and that some important points involved in the temporary (so called) Establishment of this Department have been overlooked, I hesitate to act until this reference has undergone consideration.

3. I would, therefore, respectfully bring to your notice the nature of the Establishments paid by this Department without being in the first instance audited by me:—

I. Extra Establishment sanctioned for temporary periods and charged either over the Works or as a contingent expense.

English Writers and Accountants.
Persian ditto ditto.
Draftsmen Surveyors.

II. Works Establishment sanctioned with Estimates, or separately, or not at all, to assist in account-keeping and supervising, all of which are charged over the Works in proportion to the expenditure monthly.

English Writers and Accountants.
Persian ditto. ditto.
Native Agents in charge of Works.
Sub-Overseers.
Native Engineers.
Head Mistries.
Store-keepers.

Under both these heads there are salaries drawn which render the recipients liable to be taxed under Section I. The employment is confessedly temporary, existing perhaps for three, six, nine, or twelve months, as the exigencies of the Departm.ent demand, often it is as permanent as if the men were drawn for in the Regular Monthly Bills. Under Section II., the employment is to all intents and purposes, in nearly every case, permanent, the salaries of the employees being charged direct to the work simply out of a desire to keep down to as low an amount as possible the cost of the permanent (so called) or Regular Establishment sanctioned by the State; and it, moreover, happens that by one moiety of salaries being charged to the Regular Establishment Bill, and the other moiety to Works, as is the case with some of the employees referred to in Section II., they would, under the Rule that only those whose salaries I audit should be taxed, escape altogether, although they are not only permanently employed, but are held on the graded lists of the Departmental Subordinates.

4. A reference to a few of the most prominent cases in point will render this clearer, *viz.*:—

I. In the Roorkee Work-shops a Native Assistant is constantly employed on a high salary, whose duty it is to arrange for all raw material required, and whose salary, with those of the Establishments under him, are charged to, and increases the price to the State of the material collected. There are Native Engineers in charge of Steam Engines and Machines who receive high salaries, which are included in the expenses of those Machines, and their cost is cleared off by a rate being charged to all the work done for the use of motive power. There are also Native Foremen, whose pay is, in many instances, more than 20 Rupees per mensem, and whose cost is distributed over the work done. All of these have been permanently employed for years, and will be so while the present system lasts.

II. In the Irrigation Department there is a regular class of servants whose pay is charged under sanction, in moieties, to the State and to the Rajbuhas. These are now nearly all recognized servants of the State, and are on the graded lists of Sub-Overseers. In the Regular Establishment Bill I see and audit but half what they receive, and if this half is below Rupees 17-8 they would, under the Rule, now ordered, escape altogether. There are others whose whole pay is charged direct to the Works they are employed upon, and are only seen by me when the work accounts reach me, but who are equally as permanently attached to the Division.

III. In the Public Works Proper there are isolated situations, such as people in charge of Bridges of Boats who are essentially permanent servants, but whose pay is charged to the Works and paid before it is audited by me.

IV. In all cases the Writers, Accountants, Head Mistries, and Store-keepers are virtually permanent servants although not styled so, for, when an Executive Engineer has trained a set of men to understand the kind of work to be done, he does not part with them from fluctuations in the value of the work done. They are still retained, the only difference being that, as the work done under them is heavy or light, the percentage of their cost is more or less. I do not mean to say that this Work Establishment is never decreased by a reduced measure of working. It is often so, but the reductions take place in those servants whose salaries take them without the pale of the Income Tax, and are of an order whose services can be dispensed with without inconvenience.

5 Such being the circumstances of the Establishments which are paid previous to my audit, it appears to me very questionable whether they come within the grasp of the Collector, and I am more inclined to think that the spirit and letter of the Act dictate the necessity for their being dealt with under Schedule IV., Rule I., in Case I. Part X. of the Act says very distinctly that "every assessment in respect of every salary or payment made by Government to any public Officer shall, in cases *requiring* audit, be made at the time of audit, and *in all other cases at the time of payment*;" and Rule 2 and the Sections of the same detailing the class of public Officers, Offices and employments chargeable under Schedule IV. certainly lead to the inference that the framers of the Act saw the convenience of relieving the Collectors of gathering Tax from those whose Incomes were derived directly from the State and paid by its Subordinates.

Even if the employments in question were less temporary than they are in reality, it would still be advisable that the payer of the salary earned, when such salary goes out of the State Funds, should be responsible for collecting the Tax. It hardly ever happens that Natives employed under Government earn their Incomes at the place where their houses or families are permanently located, and when so separated from their homes, the allurement of a few Rupees extra elsewhere, the nature of their employment being temporary, would render their movements from one place to another so frequent, that it would be difficult for any District Assessor to catch hold of them. It should be borne in mind also that, except when in the employment of Government, this class of people have but few chances of earning Incomes that would render them liable to be taxed.

7. And as regard Artizans who have shops in fixed localities, it is seldom the owner of the shop would leave his place of business for temporary employment. It would be more to his advantage in undertaking work such as I believe Captain Peile referred to, to fix the sum for which he would do such work, and I am confident that such is the general practice, except when, as by taking a situation in an Institution like the Roorkee Work-shops, a man may return after a year or two with an improved knowledge of the method of working. But the taking of temporary employment by owners of established business is, and will never be general; it is now exceptional, for they are not the class of people who hold the Head Mistrieship in this

Department; at all events these exceptional cases should not be made the rule under which others of a more important character are to be dealt with.

8. I would respectfully solicit, therefore, a reconsideration of the question, and that either my original instructions be permitted to stand, or that a new Rule be introduced that Executive Engineers, Superintendents, &c., who pay salaries whose amounts render them taxable, but which are not subject to my audit before payment, be bound to send in a return of such individuals, and the amounts they have received, to the Collector or Assessor of the place or District. This expedient would, however, be but of little avail, where the occupations were really temporary, for the individual would turn his back on the place or District as soon as he was paid and before the Collector would be able to arrange for the realization of his demand.

I have, &c,

(Sd.) H. MARTEN,
Controller and Auditor of Public Works Accounts, N. W. P.

No. 1651A.

PUBLIC WORKS DEPARTMENT, N. W. P.
Dated Agra, the 3rd October 1860.

TRANSFERRED to the Financial (Income Tax) Department for disposal.

By Order, &c.,

(Sd.) A. CUNNINGHAM, *Colonel,*
Secy. to the Govt., N. W. P.,
Public Works Department.

No. 11119.

FROM C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,

TO THE SECY. TO THE GOVT. OF THE N. W. P.
Dated, Fort William, the 7th November 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 104A., dated the 12th ultimo, with its enclosure, on the subject of the assessment of Income Tax upon the salaries of persons temporarily employed in the Deparment of Public Works, whose pay is charged over the Works upon which they are employed and paid without any audit.

2. In reply I am desired to inform you that, under the circumstances stated in your letter, and in that of the Controller and Auditor of Public Works Accounts, North-Western Provinces, dated the 22nd September 1860, the Governor General in Council does not see any alternative in the cases referred to, but to follow the course set forth in paragraphs 5 and 6 of your letter, to which you are directed to give effect, with the permission of the Lieutenant-Governor.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 116.

COPY of the foregoing correspondence be published in the *Calcutta Gazette* for general information.

(Sd.) C. HUGH LUSHINGTON,
Secy to the Govt. of India.

FORT WILLIAM;
Financial Department,
The 7th November 1860.

No. 117.

The 10th November 1860.

NOTIFICATION.—*Appointment.*—The Governor General in Council is pleased to appoint Mr. J. Gibb to be Secretary to the Civil Finance Commission.

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 118.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 10th November 1860.

READ again paragraph 12 of Financial Resolution No. 5126, dated 4th December 1857, in which it was ruled "that no Officer shall be permitted to enter the General Department of Account under five years' standing."

RESOLUTION.—The Governor General in Council resolves that the above ruling be modified, and that Officers of three years' standing be permitted

to enter the General Department of Account on their passing the required examination.

ORDERED, that a copy of the above Resolution be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 13th November 1860.

No. 1122 *of* 1860.—The services of Lieutenant Colonel W. T. Hughes, of the 48th Regiment Native Infantry, Commandant of the 1st Regiment of Cavalry, Punjab Irregular Force, are temporarily placed at the disposal of the Foreign Department with effect from the 6th instant.

No. 1123 *of* 1860.—Under instructions from the Right Hon'ble the Secretary of State for India, His Excellency the Governor General of India in Council is pleased to direct that all Medical Officers who proceed to England in Medical charge of Troops shall, on arrival there, report themselves in person to the examining Physician at the India Office.

No. 1124 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following promotions in the Warrant Grades :—

PUBLIC WORKS DEPARTMENT.

To be Deputy Commissaries.

	From what date.
Assistant Commissary Edward Roorke ...	1st November 1860.
Assistant Commissary John Brooke ...	

To be Assistant Commissaries.

Deputy Assistant Commissary Lieutenant James Finn, Veteran Establishment ...	1st November 1860.
Deputy Assistant Commissary Edward Smith ...	
Deputy Assistant Commissary Lieutenant David Gair, Veteran Establishment ...	

To be permanent Deputy Assistant Commissaries.

Supernumerary Deputy Assistant Commissary Francis Rose ...	1st November 1860.
Supernumerary Deputy Assistant Commissary William Smallman ...	
Supernumerary Deputy Assistant Commissary Alexander O'Berne ...	

No. 1125 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Lieutenant and Brevet Captain Robert Watthall Thomas Russell, of the 43rd Regiment Native Infantry ...	For two years, under the new Regulations.

No. 1126 *of* 1860.—The under-mentioned men are admitted, to Pension, as specified opposite to their respective names :—

Private James Holloway, of the 5th European Regiment.	One Shilling per diem, payable in Europe.
Private John Cunningham, of the 5th European Regiment ...	One Shilling per diem, payable in Europe.

No. 1127 *of* 1860.—Apothecary James B. Goff, of the Subordinate Medical Department, having been reported to be unfit for further active service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

No. 1128 *of* 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed :—

No. 18.—*Dated* 31*st October* 1860.—Making the following appointments in supercession of Force Order No. 17 of the 29th October 1860, which is hereby cancelled, consequent on the sanction accorded to a 2nd in Command for each of the Infantry Regiments of the Force.

G. G. O. No 1104, dated 9th November 1860.

Lieutenant T. E. L. Higginson, 2nd in Command of the 2nd Regiment of Infantry, with effect from the 29th instant.

Lieutenant W. Playfair to be Adjutant, in succession to Lieutenant Higginson.

No. 1129 *of* 1860.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Assistant Surgeon T. Farquhar, M. D., to officiate as Garrison Assistant Surgeon of Fort William, during the absence, on sick leave to Europe, of Assistant Surgeon Duff, or until further orders.

No. 1150 of 1860.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of October 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information. And it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India:—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in the month of October 1860.

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co's. Rs.	Equivalent in Sterling.		
	COMMISSIONED AND WARRANT OFFICERS.														
2nd	Martin Brydon Lamb, M.D.	Assistant Civil Surgeon	Deyrah Dhoon	...	21st June 1860	Unknown	10 0 0	...	10 0 0	...	...	...	...	...	Next of kin, David Lamb, Esq., address, the Latch, Brechin, Forfarshire.
12th	Ditto Ditto	Ditto	Ditto	...	Ditto	Ditto	3625 9 7	...	3625 9 7	...	...	...	...	...	
"	Charles Grant Becher	Captain and Brevet Lieutenant Colonel	5th Euro. Light Cavalry	...	2nd April 1859	Will	24 0 0	...	24 0 0	...	...	...	...	...	Left a Wife, sole Executrix.
"	Edward Cotgrave Parr Willoughby	Lieutenant	10th Bombay N. I.	...	15th Ditto	Intestate	4 14 0	...	4 14 0	4 14 0	...	...	...	...	17th October 1860. Remitted by Bill on Sub-Treasurer, Bombay. Father, Edward Willoughby (late of Colonel Fryer), the Warren, Purley, Warwick, England.
"	Robert Robinson Harris	Captain	67th Regiment N. I.	...	14th June 1860	Testate	500 0 0	...	500 0 0	...	...	...	...	...	Will in favor of his Wife, Jane Elizabeth Harris, residing in England.
"	William Lilley	Deputy Assistant Commissary	Army Commissariat Department	...	28th May 1860	Ditto	100 3 8	...	100 3 8	100 3 8	...	...	...	...	12th October 1860. Transferred to Military Department.
16th	Henry Hicks	Captain and Brevet Major	12th Regiment N. I.	...	19th June 1857	Intestate	1010 3 11	...	1010 3 11						
"	Philip James Shadwary	Captain	5th Regiment N. I.	...	4th October 1857	Ditto	492 8 0	...	492 8 0						
"	Richard Meekom	Lieutenant	Bengal Artillery	...	8th November 1859	Ditto	3293 3 2	...	3293 3 2						
"	John Thornton	Lieutenant	Barrack Master, Seoulthee	...	24th Ditto	Testate	5552 8 11	...	5552 8 11		...	5552 8 11	...	...	31st October 1860. Transferred to London.
	NON-COMMISSIONED OFFICERS AND SOLDIERS.														
1st	Alexander Arnott	Private	1st Euro. Lt. Cavalry	782	28th June 1860	Unknown	35 4 6	...	35 4 6	...	...	...	...	...	Brother, Allan Arnott, Edinburgh.
"	Charles Pearce	Lance Corporal	Ditto	757	15th August 1860	Intestate	23 7 2	...	23 7 2	...	...	...	...	...	Brother, Henry Pearce, at Penang, East Indies.
"	Martin Cullinane	Sergeant	1st Euro. Bl. Fusiliers	1903	7th May 1860	Ditto	216 8 0	...	216 8 0	...	...	...	...	...	Sister, Mary Cullinane, Brecon, South Wales.
"	Peter Reilly	Private	Ditto	3189	14th June 1860	Ditto	50 7 4	...	50 7 4	...	...	...	...	...	Sister, Catherine Reilly, Dundee.
"	Patrick Hourigan	Sergeant	Ditto	2699	29th May 1860	Ditto	45 14 7	...	45 14 7	...	...	...	...	...	Mother, Anne Hourigan, St. Michaels, Limerick.

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates	Amount of Pension Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rs	Amount remitted for payment in England. Equivalent in Sterling.		
	NON-COMMISSIONED OFFICERS AND SOLDIERS.—*(Continued.)*														
1st	William Harris ...	Private ...	1st Euro. Bl. Fusiliers ...	3164	13th May 1860,	Intestate ...	65 11 3	...	65 11 3	} ...	N.	...	...	...	Next of kin unknown.
„	Patrick Roche ...	Ditto ...	Ditto ...	3129	4th Ditto	Ditto ...	54 2 4	...	54 2 4						
2nd	Robert Payne ...	Ditto ...	Bengal Light Cavalry ...	3039	26th April 1858	Ditto ...	7 13 7	...	7 13 7						
„	Thomas Jackson ...	Ditto ...	Ditto ...	2876	25th Ditto	Ditto ...	6 7 11	...	6 7 11						
„	William Baker ...	Ditto ...	Ditto ...	——	8th May 1858	Ditto ...	25 7 3	...	25 7 3						
„	James Shaw ...	Ditto ...	Ditto ...	——	19th Ditto	Ditto ...	13 13 6	...	13 13 6						
„	William Williams ...	Ditto ...	Ditto ...	——	22nd June 1858	Ditto ...	22 7 4	...	22 7 4						
„	Thomas Clifford ...	Ditto ...	Ditto ...	3042	27th April 1858	Ditto ...	8 7 3	...	8 7 3						
„	Herbert Fox ...	Ditto ...	Ditto ...	2998	22nd Ditto	Ditto ...	6 0 11	...	6 0 11						
„	John Underhill ...	Ditto ...	Ditto ...	2895	Ditto	Ditto ...	6 11 11	...	6 11 11						
„	Henry Smith ...	Ditto ...	Ditto ...	3397	28th Ditto	Ditto ...	5 7 9	...	5 7 9						
„	James Milu ...	Serjeant ...	1st Euro. Bl. Fusiliers ...	1666	13th May 1858	Testate ...	338 1 5	...	338 1 5	} ...	...	...	...	...	Re-transfer from London.
„	Thomas Murray ...	Trumpet Major ...	3rd Bde. Horse Arty. ...	4348	10th June 1858	Intestate ...	140 9 1	...	140 9 1						
3rd	John Eastgate ...	Private ...	Bengal Light Cavalry ...	3155	21st April 1858	Ditto ...	8 3 3	...	8 3 3*	...	...	...	...	...	Next of kin, Mother, Mrs. Eastgate, No. 11, Allens' Place, Nelson Street, Sand Pits, Birmingham, England.
9th	James Harold ...	Ditto ...	2nd Euro. Light Cavalry..	966	17th April 1860	Ditto ...	29 1 0	...	29 1 0	...	...	...	...	...	Next of kin unknown.
„	Charles Gange ...	Corporal ...	3rd Bl. Euro. Cavalry ...	37	27th June 1860	Ditto ...	63 6 8	...	63 6 8						
„	William Snow ...	Gunner ...	2nd Tp. 1st Bde. H. Arty.	10760	31st July 1860	Ditto ...	118 6 2	...	118 6 2	...	...	...	...	...	Next of kin, Sister, Jane Buxton, No. 30, Charlotte St., Plumstead, Kent.
„	William Ellis ...	Bombadier ...	2nd Tp. 2nd Bde. H. Arty.	3239	28th June 1860	Ditto ...	57 9 10	...	57 9 10	...	...	...	...	...	Next of kin unknown.
„	John Walters ...	Serjeant ...	3rd Co. 3rd Bn. Bl. Arty.	5730	24th August 1860	Ditto ...	100 12 8	...	100 12 8	...	...	...	...	...	Next of kin, Sarah Walters, Stratton, near Hereford.
„	Robert Moore ...	Bombadier ...	2nd Co. 6th Bn. Bl Arty.	6780	25th May 1860	Ditto ...	88 5 6	...	88 5 6	...	...	...	...	...	Next of kin, Brother, Joseph Moore, of the Parish of Douglas, and County of Cork, Ireland.
10th	William Windsor ...	Private ...	Bl. Euro. Light Cavalry ..	3394	23rd May 1856	Ditto ...	35 7 9	...	35 7 9	...	...	...	...	...	Next of kin not known.
12th	Joseph Hall ...	Gunner ...	2nd Co. 5th Bn. Arty. ...	11218	4th September 1860	Ditto ...	77 7 6	...	77 7 6	77 7 6	...	...	...	...	Next of kin, Father, Thomas Hall, Color Serjeant, Her Majesty's 87th, Depôt, Chinsurah 17th October 1860. Remitted by Bill on Hooghly, for payment to Father of the deceased.
„	Adam Young ...	Private ...	Sappers and Miners ...	835	11th July 1860	Ditto ...	52 2 0	...	52 2 0	...	...	...	...	...	Wife and Children in England.
„	Theodore Hoste Harper ...	Serjeant ...	Dept. Public Works ...	——	10th May 1859	Ditto ...	2 0 8	...	2 0 8	2 0 8	...	...	...	...	Next of kin unknown. 17th October 1860. Remitted by Bill on Midnapore, in part payment of a Government claim.
„	John Stewart ...	Ditto ...	Sappers and Miners ...	395	24th June 1860	Will ...	26 0 0	...	26 0 0	...	...	...	...	...	Will in favor of his brother, James Stewart, Cane-worker, No. 7, Queen's Street, Glasgow, Scotland.
„	Edward Tyler ...	2nd Corporal ...	Ditto ...	544	22nd Ditto	Intestate ...	21 3 0	...	21 3 0	...	...	...	...	...	Next of kin, Frederick Tyler, R. Marines, Chatham,

„	George Gordon Dempster ..	Serjeant	:	Ordnance Department ...	.....	30th August	1860	Ditto ...	213 15 0	...	113 15 0		...	...	...	Children, George Gordon Dempster and Margaret Dempster, both in India.
17th	T. H. Harper	Ditto	,	Dept. Public Works	...	10th May	1859	Ditto ...	627 4 3	...	627 4 3	103 2 4	...	...	...	17th October 1860. Remitted by Bill on Midnapore, in full of a Government claim of Company's Rupees 105-3-0.
								Co's. Rs ..	17,107 7 7	...	17,107 7 7					

* Also 1 Snuff Box, and 1 Tin case containing 3 small Miniatures.

J. I. HARVEY,
Sub-Treasurer.

FORT WILLIAM, GENERAL TREASURY,
The 31st October 1860.

R. J. H. BIRCH, *Major-General,*
Secy. to the Government of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 273.

Fort William, the 13th November 1860.

Notification.—The services of Captain G. O. Rybot, of Artillery, 4th Class Executive Engineer, Raepoor Division, are replaced at the disposal of the Military Department.

No. 274.

Appointments.—Probationary Assistant Overseer J. B. Clarke, attached to the Upper Assam Division of Public Works, is appointed permanently to the Department, as an Assistant Overseer, with effect from the 30th July 1860.

No. 275.

Khetternath Chatterjee, a passed Student of the 1st Department of the Thomason College of Civil Engineering at Roorkee, is appointed a Probationary Assistant Engineer in the Public Works Department, and posted to the Irrigation Department, North-Western Provinces.

No. 276.

Promotion.—Lieutenant H. Macsween, Probationary Assistant Engineer, Rohilcund Railway Survey, is promoted to the grade of Assistant Engineer of the 2nd Class.

No. 277.

Leave of Absence.—Leave of absence, from 1st to 22nd January 1859, is granted to Lieutenant D. Gair, Probationary Assistant Engineer, 7th Division, Grand Trunk Road, in extension of the three months' preparatory leave granted to him in Notification No. 127, dated 8th October 1858.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5949.

APPOINTMENTS.—*The 1st November* 1860.—Lieutenant W. P. Davis, 10th Bengal Police Battalion, is vested with the powers of a Magistrate in the District of Rajshahye.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.* :—

In Rungpore.

Baboo Nobin Chunder Bhoomick.

The 2nd November 1860.

In Nuddea.

Baboo Benodebeharee Day Chowdry.
„ Rungolol Bannerjee.
„ Hurreemohun Mookerjee.

Mr. C. Eales to be Protector of Emigrants and Ex-officio Assistant to the Master Attendant in Calcutta.

The 5th November 1860.—Baboo Krishnopersaud Ghose to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in Beerbhoom.

The 6th November 1860.—Mr. E. F. Radcliffe to officiate as Commissioner of Revenue and Circuit of the Chittagong Division.

Mr. E. Sandys to officiate as Civil and Sessions Judge of Chittagong.

Mr. F. J. Alexander to officiate as Joint Magistrate and Deputy Collector of Patna.

Mr. A. T. Maclean to be a Joint Magistrate and Deputy Collector of the Second Grade, and to have charge of the Sub-Division of Buxar.

The following Deputy Magistrates and Deputy Collectors are promoted, *viz.* :—

To the 3rd Class.

Mr. E. N. C. Braddon, Sonthal Pergunnahs.

To the 4th Class.

Mr. C. W. Wilmot, Sonthal Pergunnahs.

To the 5th Class.

Baboo Ramcoomar Bose, Dacca.
„ Dwarkanauth Dey, Nuddea.
„ Pertaubnarain Sing, Bood Bood.

Mr. H. R. Littlewood to be a Junior Sub-Assistant in the 4th Division, Revenue Survey.

The 7th November 1860.—Captain J. R. Pughe to officiate as Aide-de-Camp and Private Secretary on the Personal Staff of the Lieutenant-Governor, in addition to his present duties.

Mr. E. E. Lowis to officiate as Joint Magistrate and Deputy Collector of Nuddea.

Mr. D. J. McNeile to the charge of the Sub-Division of Damoorhooda.

Mr. H. C. Sutherland to officiate as Joint Magistrate and Deputy Collector of Rajshahye.

Mr. W. R. Pogson, Deputy Magistrate and Deputy Collector of Backergunge, is transferred to Hooghly, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807. Mr. Pogson is also vested with the powers of a Deputy Collector, under Regulation IX. of 1833, in Nuddea.

Mr. E. T. Lingham, Deputy Magistrate and Deputy Collector of Shahabad, is transferred to Hooghly, in which District he will exercise the full powers of a Magistrate.

Mr. J. A. Ricketts, Deputy Magistrate and Deputy Collector of Madareepore, is transferred to Bhaugulpore, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821.

Mr. E. B. Godfrey, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Madareepore, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, and Section I. Act X. of 1854, in Dacca and Furreedpore.

Baboo Ram Sunker Sein, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Kishoregunge, and to exercise the full powers of a Magistrate in Mymensing.

This cancels the appointment of Mr. S. Nation, notified in the *Gazette* of the 22nd August last.

Moulavy Abdool Jubbar, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Bhowanigunge, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, and Section I. Act X. of 1851, in Rungpore, Bograh, and Dinagepore.

Moulavy Tafizuddin to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in Baraset.

This cancels the appointment of Baboo Obhoy Churn Bhose, notified in the *Gazette* of the 6th ultimo.

Baboo Doorgapersaud Ghose to be Additional Principal Sudder Ameen of Nuddea, Jessore, and Rajshahye.

Baboo Obhoy Churn Bhose, Deputy Magistrate and Deputy Collector of Baraset, is transferred to Backergunge, in which District he will exercise the full powers of a Magistrate.

Baboo Isser Chunder Mitter, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Cutwa, and to exercise the full powers of a Magistrate in Nuddea, Burdwan, and Beerbhoom.

Mr. C. B. Pearson, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Govindpore, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, and Section I. Act X. of 1854, in Maunbhoom.

The following Deputy Magistrates and Deputy Collectors are promoted to the 5th Class :—

Mr. H. M. Reily,	Perozepore.	
„ E. T. Lingham,	Hooghly.	
Baboo Bunkim Chunder Chatterjée, B A. ...	Nugwan.	
„ Ram Sunker Sein ..	Kishoregunge.	
Mr. S. C. Hampton ...	Hazareebaugh.	
Moulavy Warris Ally ...	Chumparuh.	
Baboo Radhagobind Doss ...	Tirhoot.	
Dinnonauth Adhya ...	Hooghly.	
Moulavy Abdool Kurreem ...	Mymensing.	
Mr. E. B. Godfrey ...	Madareepore.	

Leave of Absence.—*The 7th November* 1860.—Mr. N. S. Alexander, Assistant to the Magistrate and Collector of Sarun, for fifteen months, on Medical Certificate, under Clause 1, Section VI. of the new revised Absentee Rules.

Captain R. T. Leigh, Junior Assistant to the Commissioner of Arracan, at Akyab, for two months, under Section XII. of the new revised Absentee Rules, making over charge of his Office to the Assistant Commissioner, Mr. J. C. Brown, who will officiate as Junior Assistant during the absence of Captain Leigh, or until further orders.

Mr. T. C. Trotter, Judge of Behar, for ten days, under Section XII. of the new revised Absentee Rules, in extension of the leave granted to him on the 17th September last.

Lieutenant R. Stewart, Superintendent of Cachar, to the end of the present month, to enable

him to rejoin his appointment, in extension of the leave granted to him on the 19th ultimo.

Baboo Monohur Mookerjee, Sub-Assistant Surgeon of the Pilgrim Hospital at Gya, for one month, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 31st August last.

Baboo Goonabhiram Burrooah, Sub-Assistant Commissioner at Gowalparrah, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Kirteenauth Phookun, Sudder Ameen of Seebsagor, for twelve days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATIONS.—*The 8th November* 1860.—The services of Assistant Surgeon A. J. Dale, M. B., are placed at the disposal of the Government of India in the Military Department, from the date on which they were made over to this Government.

The 13th Novemher 1860.—The services of Assistant Surgeon T. E. B. Brown, M. D., House Surgeon of the Medical College, Calcutta, are placed at the disposal of the Punjab Government.

1097.

NOTIFICATION.—*The 7th Novemher* 1860.—On the Report of the Board of Examiners, the following Assistants and Deputy Magistrates are declared to have passed the Examination prescribed in the Government Resolution of the 19th November 1851 :—

By the 2nd or Higher Standard.

Mr. E E. Lowis.
„ W. Macpherson.
„ A. T. Maclean.
„ F. J. Alexander.
„ H. L. Oliphant.
„ C. B. Garrett.
„ H. Beveridge.
„ J. Monro.
„ H. C. Sutherland.
„ H. H. Metcalfe.
„ H. M. Reily.
„ E. T. Lingham.
Baboo Bunkim Chunder Chatterjee.
„ Ram Sunker Sein.
Mr. S. C. Hampton.
Moulavy Warris Ally.
Baboo Radhagobind Doss.
„ Dinnonauth Adhya.
Moulavy Abdool Kurreem.
Mr. E. B. Godfrey.
Moulavy Abdool Jubbar.

By the 1st or Lower Standard.

Mr. J. D. Ousely.
„ E. H. Whinfield.
„ H. H. D'Oyly.
„ W. Wavell.
„ J. F. K. Hewett.
„ A. M. Macgregor.
Baboo Shama Churn Chatterjee.
„ Gourdoss Bysack.
Mr. C. B. Pearson.
Lalla Faqueer Chund Lall.
Mr. O. S. Stack.
„ G. Hosmer.
Moulavy Azhareol Huq.
Baboo Juggomohun Roy.
„ Kooldeepnarain Sing.
Mr. G. C. Kilby.
Captain A. W. Pixley, Cantonment Joint Magistrate, Dum-Dum.

APPOINTMENTS.—*The 7th November* 1860.—The under-mentioned Deputy Magistrates have been severally vested with the full powers of a Magistrate in the Districts opposite to their names :—

Mr. H. H Metcalfe, in Dacca.
„ H. M. Reily, in Backergunge.
Baboo Bunkim Chunder Chatterjee, in Midnapore.
Mr. S. C. Hampton, in Hazareebaugh and Maunbhoom.
Moulavy Warris Ally, in Chumparun.
Baboo Radhagobind Doss, in Tirhoot.

The under-mentioned Assistants have been severally vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, and the powers of a Deputy Collector, under Act X. of 1859, in the Districts opposite to their names :—

Mr. J. D. Ousely, in Burdwan.
„ E. H. Whinfield, in Behar.
„ H. H. D'Oyly, in Tirhoot.
„ W. Wavell, in Cuttack.
„ J. F. K. Hewett, in Bancoorah.
„ A. M. Macgregor, in Nuddea.

The under-mentioned Deputy Magistrates and Deputy Collectors have been severally vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, in the Districts opposite to their names :—

Baboo Shama Churn Chatterjee, in Monghyr.
Lalla Faqueer Chund Lall, in Tirhoot.
Mr. O. S. Stack, in Rajshahye.
„ G. Hosmer, in Bhaugulpore.
Baboo Juggomohun Roy, in Cuttack.
„ Kooldeepnarain Sing, in Sarun.
Mr. G. C. Kilby, in Noacolly.

THE attention of Government Officials, and of the Public, is requested to the following ERRATA in the Tariff published in the *Gazette Extraordinary* dated November 9th, 1860 :—

IMPORT.

C 28.—For "Corperas" *read* Copperas.
GUMS.—In the items 14 to 18 inclusive, omit "Mastic."
BRITISH AND FOREIGN PIECE GOODS.—For "Prints" *read* Printers.
„ Between the items 4 and 5, insert the heading "Blenched."
TWIST.—Item 10. For "100" *read* 110.

EXPORT.

M 2.—Omit "Mustard Seed."
S 7.—For "Safee Matée" *read* Sujee Matée.
HIDES, SKINS, &c.—Omit item 5.
No. 1.—For "Goat Skins, Colored, Country," *read* Goat and Sheep Skins, Tanned, Country.
No. 2.—For "Lamp Skins, White," *read* Lamb Skins, Tanned.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2752A.

Camp Moradabad, the 29th October 1860.

Syfoollah Khan, Deputy Collector and Deputy Magistrate in Mynpoory, is vested with the full powers of a Joint Magistrate, subject to the result of the ensuing Examination in April 1861.

No. 2753A.

The 30th October 1860.

The following Notification, No. 798, dated the 21st February 1857, is re-published for general information, and the attention of all Officers is hereby called to it:—

No. 798.

The 21st February 1857.

The Jawud Neemuch District is to be henceforth designated the "Neemuch District," and the title of the Superintendent altered accordingly.

No. 2762A.

Assistant Surgeon D W. Trimnell, of the Madras Medical Establishment, is appointed to be Civil Assistant Surgeon of Nursingpore, with effect from the 6th April 1860.

No. 2761A.

Mr. Cairns Anthony Daniell, Assistant to the Superintendent of Dehra Dhoon, is vested with the special powers of an Assistant Magistrate, under Clause 3, Section II. Regulation III. of 1821, subject to his passing the prescribed examination in April 1861.

REVENUE DEPARTMENT.

No. 172A.

The 29th October 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the Towns of Hoshungabad and Seonee respectively:—

Jankee Pershaud, Deputy Collector,	In the Town of Hoshungabad.
Ali Hossein Khan, Moonsiff,	In the Town of Seonee.

No. 173A.

The following Officers of the Hoshungabad District are appointed Assessors, under Act XXXII. of 1860, in the Pergunnahs specified opposite to their names:—

Nisar Ahmed, Tehseeldar in the Hoshungabad Pergunnah.

Ameer Khan, Tehseeldar in the Seonee Pergunnah.

Kasimooddeen, Tehseeldar in the Hurda Pergunnah.

Thakoordoss, Tehseeldar in the Nimawur Pergunnah.

No. 182A.

The following Tehseeldars are appointed to be Assessors, under Act XXXII. of 1860, in the District of Baitool:—

Kazee Villayet Hossein Khan, Tehseeldar of Baitool.

Mirza Abid Ally Beg, Tehseeldar of Mooltye.

No. 186A.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the District of Jounpore, each in his own Tehseeldaree Circle:—

Sheikh Peer Buksh,	Tehseeldar of	Jounpore.
Sheikh Sahib Ally	,,	of Oonglee.
Pundit Kishen Narayun	,,	of Ghisoonh.
Lalla Mukhun Lall	,,	of Murreeahoo.
Jugmohun Sing	,,	of Kerakut.

No. 187A.

Moulvee Dawar Buksh is appointed to be an Assessor, under Act XXXII. of 1860, in Shahgunj, in the Jounpore District.

No. 191A.

The 30th October 1860.

The following Officers in the District of Meerut are appointed to be Assessors, under Act XXXII. of 1860, within the limits of their respective Circles:—

Kurm Allee Khan, Tehseeldar of Ghazeeabad.
Nasur Allee Khan, Tehseeldar of Bhagput.
Bishumbhur Lahai, Tehseeldar of Haupper.
Mr. Fraser, Tehseeldar of Meerut.
Syud Tufuzzool Hoseen, Tehseeldar of Sindhanah.

No. 192A.

Captain Wallace is appointed to be an Assessor, under Act XXXII. of 1860, in the Cantonment of Meerut.

No. 844.

Mr. Adam Anthony, Deputy Collector of Jounpore, is placed in charge of the Treasury at that Station.

No. 845.

The under-mentioned Officers are appointed Ex-Officio Assessors, under Act XXXII. of 1860, in the Etawah District:—

Munohur Lall,	Tehseeldar of	Etawah.
Zoolfiquar Ally Khan	,,	Bhurtna.
Narain Doss	,,	Lulelnugur.
Gobin Pershaud	,,	Bidhoona.
Banee Pershaud	,,	Phuppoond.

No. 198A.

The 31st October 1860.

Moonshee Hurbuns Suhoy and Baboo Ashootosh Deb are appointed to be Assessors, under Act XXXII. of 1860, within the Town of Furruckabad and the Tehseelee of Mohomedabad.

No. 199A.

The following Tehseeldars of the District of Furruckabad are appointed to be Assessors within the Circles specified to their respective names :—

Ram Narain	in the Tehseel of	Kunouj.
Namooddeen	„	Chibramow.
Fuzl Ahmed	„	Imrutpore.
Kishen Lall	„	Kaemgunj.
Anayutoollah	„	Tirwa.

No. 200A.

Captain Carnegie, Cantonment Joint Magistrate of Furruckabad, is appointed to be an Assessor, under Act XXXII. of 1860, within the limits of the Cantoment at that Station.

No. 873.

The 3rd November 1860.

Leave of absence for six months, under Section V of the Uncovenanted Absentee Rules, is granted to Mr. J. L. Thornton, Deputy Collector of Hoshungabad.

GENERAL DEPARTMENT.

No. 1208A.

The 29th October 1860.

The Reverend C. A. L. Whyte is appointed to be Chaplain of Banda, with effect from the 15th instant.

No. 1210A.

The Reverend G. T. Robinson is appointed to be Chaplain of Benares, *vice* Reverend E. W. Tarleton, deceased.

No. 1216A.

The 30th October 1860.

Captain Clarke, Deputy Commissary of Ordnance at Ajmere, is appointed to be a Member of the Local Committee of Public Instruction at that Station.

No. 1219A.

Doctor Murray, M. D, Officiating Civil Surgeon of Ajmere, is appointed to be a Member of the Local Committee of Public Instruction at that Station.

FINANCIAL DEPARTMENT.

No. 2529.

The 20th October 1860.

The following Resolution by His Excellency the Viceroy in Council, in the Financial Department, is published for the information of all Officers attached to the Government of the North-Western Provinces :—

No 9664.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 4th September 1860.

Read the following papers on the subject of sending Duplicates of Contingent Bills to the Civil Auditor's Office :—

Endorsement from the Home Department, No. 1536, dated 18th July, with enclosures.

Telegram from the Bombay Civil Auditor, dated 25th idem.

Letter from the Bombay Civil Auditor, No. 590, dated 9th idem.

Letter from Government of Bombay, No. 546, dated 14th idem.

Report from Officiating Civil Auditor, Fort William, dated 3rd ultimo.

Letter from Civil Auditor, Bombay, No. 744A., dated 21th July.

RESOLUTION.—It appears that the Bombay Civil Auditor has issued a Circular, dated 14th June 1860, directing, with a view to save trouble, that all Contingent Bills should be sent to his Office in duplicate.

2. The Bengal Civil Auditor, on the other hand, has, with the same object in view, issued a Circular dated the 23rd June 1860, requesting that Bills should never be submitted in duplicate.

3. The Director General of the Post Office in India, in submitting these Circulars for the consideration of Government, expresses his opinion in favor of the Bengal Auditor's plan. The Bombay Government is also in favor of that plan, and is strongly opposed to the one proposed by the Bombay Auditor.

4. Upon the grounds urged by the Officers concerned, in support of their respective plans, the Governor General in Council considers that the course proposed by Mr. Sandeman, the Bengal Auditor, is the best, and he accordingly directs that it be adopted, as a general rule, in all the Civil Audit Offices in India.

5. In respect to the arguments urged by the Bombay Auditor that every Collector now keeps a regular Register, as well as a duplicate copy of Contingent Bills, His Excellency in Council remarks that there is no necessity for this duplication of work; that if the Register is sufficient for all purposes, the keeping of duplicates, either in the Collectorates or in the Audit Offices, should be dispensed with, and that, whenever a reference to the Contingent Bill is required, the Accountant General can afford the necessary information.

6. As regards the solicitation of the Bombay Auditor, that, in deciding on the present case, this Government will issue orders prohibiting the interference of the Local Governments in the internal arrangements connected with the Audit Offices, such as the mode of drawing up and preferring Bills, &c, the Governor General in Council is pleased to comply with that solicitation so far as to request the several Local Governments to abstain from interfering with the *internal* arrangements of the Audit Offices in the several Presidencies. But he deems it necessary that the Auditors, before introducing any radical changes in respect to the Returns demanded from District Officers, should forward any proposals they may wish to make to the Local Governments, for submission with their remarks to this Department.

By Order, &c.,

(Sd.) G. COUPER,

Secy. to Govt., N. W. P.

No. 787 OF 1860.

GENERAL DEPARTMENT.

Dated Allahabad, the 8th November 1860.

Notification.—Privilege leave of absence, for thirty days, is granted to Captain M. J. Vibart, Inspector of the Kumaon Circle in the Department of Public Instruction, from the date on which he may avail himself of the same.

(Sd.) A. M. MONTEATH,

Offg. Asst. Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. J. R. Gouldsbury, Extra Assistant Commissioner in the Sirsa District, has obtained two months' leave on private affairs, subject to the Rules in force regarding leave to Uncovenanted Servants, with effect from such date as he may avail himself of the same.

General Department No. 2829, dated 31st October 1860.

Captain S. F. Graham, Deputy Commissioner, Thanesur, has obtained ten days' leave, under Section XII. of the Civil Service Absentee Rules, with effect from such date as he may avail himself of the same.

General Department No. 2842, dated 31st October 1860.

Rae Gopal Sahai, Extra Assistant Commissioner, Hoshyarpore, has obtained one month's leave, under Section VII. of the Uncovenanted Leave Rules, with effect from such date as he may avail himself of the same.

General Department No. 2844, dated 31st October 1860.

Mr. J. B Craigie, late Assistant Commissioner, Goojranwalla, obtained eight weeks' leave of absence from the 2nd February 1860, the date on which he left the District, to enable him to proceed to Bombay, preparatory to availing himself of the six months' leave granted in *Punjab Gazette* of the 14th January last.

General Department No. 2845, dated 31st October 1860.

Appointments.—The Hon'ble the Lieutenant-Governor is pleased to make the following appointments in the Lahore Medical College :—

General Department No. 2837-40, dated 31st October 1860.

Assistant Surgeon J. B. Scriven to be Principal and Professor of Surgery, with effect from the 10th instant.

Doctor C. M. Smith, Civil Surgeon, Lahore, to be Professor of Medicine, from the same date, in addition to his other duties.

Rama Churn Bose, Sub-Assistant Surgeon, Lahore, to be Resident House Surgeon.

Raheem Khan, Sub-Assistant Surgeon, Shahpore, to be Superintendent of the Hindostani Class. Raheem Khan will continue at Shahpore until relieved.

Mr. Apothecary R. W. Harrison to be Apothecary.

Koorshed Hussein is appointed a Sub-Overseer in the Public Works Department, in the room of Sumboo Nauth, dismissed, and is posted to the 7th Division, Grand Trunk Road.

Public Works Department No. 2037, dated 31st October 1860

Transfer.—Lieutenant R. G. Sandeman, Assistant Commissioner, from the Mooltan to the Jhelum District.

General Department No. 2821, dated 30th October 1860.

Powers.—Mr. H. G Paynter, Assistant Commissioner, is vested with the full powers of a Magistrate and Collector.

Judicial Department No. 702, dated 31st October 1860.

Erratum.—In Punjab Government Order No. 2288, dated 5th September 1860, published in *Punjab Gazette* of that date, granting thirty days' privilege leave to Captain Bean, Cantonment Joint Magistrate of Rawul Pindee, for "10th August" *read 10th September.*

R. H. Davies,
Secy. to Govt., Punjab.

Dated Lahore, the 31st October 1860.

No. 424.—Lieutenant W. W. Boddam, Lieutenant of Police, Jhujjur, is transferred to the Lahore Division Police, with effect from the date of his departure from the former Station.

No. 425.—The Bunnoo Station Order, dated 20th October 1860, by Lieutenant Colonel G. W. G. Green, C. B, Commanding, appointing Assistant Surgeon H. Thom, M. D., 5th Punjab Cavalry, to the Medical charge of the Jail Dispensary, Civil Establishments, and Artillery at that Station, consequent on the appointment of Assistant Surgeon G. Farrel, F. R. C S., to the 2nd Punjab Cavalry at Kohat, is confirmed.

No. 427.—The Regimental Order, dated 12th October 1860, by Lieutenant A. U. F. Ruxton, Commanding 3rd Regiment, Punjab Infantry, making the following appointments, consequent on his proceeding on Furlough to Europe, is confirmed as a temporary arrangement :—

Lieutenant and Second in Command F. J. Keen to officiate as Commandant.

Lieutenant and Adjutant G. A. Way to officiate as Second in Command.

Lieutenant and Doing Duty Officer J. McNair to officiate as Adjutant in addition to his other duties.

G. Hutchinson, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

NOTIFICATION.

No. 1643A.

Dated 31st October 1860.

As required by Section 190, Act XXXII. of 1860, it is hereby declared that the Treasury of Her Majesty's Government at the Head-Quarters of every Revenue District of the Provinces under this Government shall be a Treasury for the receipt of the Duties payable under the said Act by the persons charged to the said Duties in each such District, or any specified portion of such District ; and further, that every Treasury in the interior of each such District shall be a Treasury for the receipt of the same Duties payable by the persons who have been charged to the said Duties in the circle to which such Treasury belongs.

R. H. Davies,
Secy. to Govt., Punjab.

Opium Notification.

Notice is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.* :—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. Eden,
Offg. Junior Secretary.

Fort William,
The 1st November 1860.

Notice.

Hindoo Holidays in November 1860.

1. The General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhratesdeteah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. Harvey,
Sub-Treasurer.

General Treasury,
The 16th October 1860.

No. 2645.

Notification.

Alipore Jail Press.

1. With reference to Notifications Nos. 4072 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. Mouat,
Inspector-General of Jails,
Lower Provinces.

Fort William;
25th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice

IT is hereby Notified for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,
Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
10, *Chowringhee Road,*
Calcutta, 31*st October* 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6 ; and on Wednesday evening at 7 o'clock.

P. J. JARDO.

7-2, CHOWRINGHEE,
7th November 1860.

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 P. M. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain*,
Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, *i. e.* Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
GRAIN AND PROVISION. *Victualling*							
Rice (Moonghy) ...	4711002	294488	Singapore ..	2632256	10000 0	22000 0 0	
			Penang ..	1794880			
			Malacca ...	19266			
			Labuan ..	67600			
Rice (Arracan) ...	827744	51734	Singapore ..	270720	1000 0	2200 0 0	
			Penang ...	115776			
			Malacca ...	441248			
Rice (Java) ...	182928	7683	Singapore ...	80280	500 0	1100 0 0	
			Malacca ...	43048			
Rice (Raw) ...	16000	1000	Singapore ...	8000	50 0	110 0 0	
			Penang ...	8000			
Dholl, Jowar ...	186156	11635	Singapore ...	87120	400 0	880 0 0	
			Penang ...	70032			
			Malacca ..	18300			
			Labuan ...	10704			
Pease (Java) ...	412632	25790	Singapore ...	225384	2000 0	4400 0 0	
			Malacca ..	64608			
			Penang ..	122640			

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Chenna ...	18500	.....	Singapore ..	10000			
			Penang ..	5000			
			Malacca ..	2500			
			Labuan ..	1000			
Ghee ..	155344	....	Singapore ...	89008	5000 0	11000 0 0	
			Penang ...	47008			
			Malacca ...	12192			
			Labuan ...	7136			
Split Pease ..	Altogether depends on departure of European Troops. Quantity small for past year.						
Salt ...	154944	....	Singapore ..	76100			
			Penang ..	54976			
			Malacca ..	20000			
			Labuan ..	3568			
Turmerick ...	8304						
Tobacco ...	73688	....	Singapore ..	4000			
			Penang ...	3136			
			Malacca ..	832			
			Labuan ..	836			
Chillies ..	6192	....	Singapore ..	3500			
			Penang ..	1028			
			Malacca ..	336			
			Labuan ..	1328			
Pepper ..	2336	....	Singapore ..	1200			
			Penang ..	448			
			Malacca ..	144			
			Labuan ..	544			
Corriander Seeds ..	1728	.....	Singapore ..	1200			
			Penang ..	224			
			Malacca ..	80			
			Labuan ...	224			
Cummin Seeds ..	1728	.....	Singapore ..	1200			
			Penang ..	224			
			Malacca ...	80			
			Labuan ..	224			
Hogs' Lard ..	5344	....	Singapore ...	4000			
			Penang ...	1344			
			Malacca ...	..			
			Labuan ..	..			
Salt Fish ..	42080	.....	Singapore ..	34000			
			Penang ..	2624			
			Malacca ..	5456			
			Labuan ..	..			
Oil, Cocoanut ...	97438	.....	Singapore ...	72500			
			Penang ...	15312			
			Malacca ...	9584			
			Labuan ..	42			
Onions ..	1896	....	Singapore ...	1000			
			Malacca ..	..			
			Penang ..	896			
			Labuan ...	..			
Tamarind ..	8136	....	Singapore ..	1000			
			Labuan ...	7136			
Bran ..	Depends altogether on requisitions from Ships; about 1,00,000 issued in 1860, none in 1859.						
Flour ..	Depends altogether on arrival and departure of Troops.						

Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1562.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS.
Garlic ..	324	Or as much as may be required, quantity uncertain.				
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.				
Coffee ...	1200	Ditto	Ditto	Ditto.		
Sugar ...	5000	Ditto	Ditto	Ditto.		
Bread ...	54000	Ditto.	Singapore .. 30000 Penang .. 24000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.					
Beef (1st sort Grass-fed)	40000	.....	Singapore .. 25000 Penang .. 15000	Or as much as may be required, dependent upon the arrival of Troops.		
Mutton (1st sort Grass-fed) ..	Or as much as may be required					
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ...	70000	Or as much as may be required for Singapore and Penang.				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.					
Beetle-nut ..	Ditto	Ditto	Ditto.			
Salt Beef in Barrel ..	3500	Quantity depends on arrival and departure of Troops.				
Salt Pork in Barrels ..	3500					
Water for Ships ...	70000 Tons	But altogether dependent upon arrival and departure of Ships.				
Avil ...	Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China.			Grain and Provisions and Victualling Supplies, except-ing Rice, Dhall, Ghee, and Java Pease, Dollars 5000.	Rupees 11,000.	
Ouddala ...	Depends altogether upon arrival and departure of Native Troops.					
Paun Leaves ..	Ditto	Ditto	Ditto.	Ship Supplies.		
Hay .	Depends upon arrival of Horses from Bombay, Madras or Calcutta.					
Straw ...	Ditto	Ditto	Ditto.	1000	22000	
Furniture for Hospitals, Offices and Barracks ...	Small supply, unless at the arrival of Troops, &c, when requisition will be large.					
Hospital Clothing, such as						
Quilts, Cotton ...	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ...	200					
Pillows, Cotton ..	50					
Pillow Cases ...	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.					
Caps, Gingham or Grey Shirting; Caps lined with Flannel .	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ...	200					
Trowsers lined with Flannel ...	200					
White Shirts, plain ...	200					
Bandans, Flannel .	50					

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Drawers, Flannel ...	50					
Gowns, Grey Shirting, lined with Flannel ..	20					
Socks, Flannel ..	100					
Socks, Worsted ..	48					
Towels, round ..	30					
Towels, small ...	20					
Blankets ...	40					
Musqueto Curtains ..	12	As required for Hospital, or in lieu of unserviceable.		Hospital Clothing $ 500		
Slippers ..	50					
Settringees ...	50					
Tin Sauce Pans, sizes 1st, 2nd, and 3rd ...	36			Utensils ... 100		
Tin Pots, Quarts ...	50					
Tin Pots, Pints ...	50					
Tin Dram Cups ...	12					
Bed Pans, Pewter ..	12					
Urinals, Pewter ..	12					
Spitting Pots ...	50					
Globe Lamps, complete .	12					
Chickens ..	3000	Daily delivery.	At the different Hospitals ..	For Hospital Supplies $ 500	Rupees 1,100	
Fowls ..	1000					
Rice Flour ..	Supply small, but will greatly increase on the arrival of European Regiments and Sick from China.					
Leeches ..						
Plantain Leaves ..						
Wax Candles ..						
Pots of sizes ..						
Charcoal ...						
Lime ..						
Brooms ..						
Baskets ..						
Butter ...						
Barley ...						
Carts ..	800	*Monthly.* 50				
Coolies ...	Supply small.					
Horse Boxes for boardship ..	Altogether dependent on requisitions from Ships.			$ 100	Rupees 220.	
Privy Boxes for boardship ..						
Caboose Boxes for boardship ...						
Kegs of sizes ..						
Bucket ...						

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2581	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah ..	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ..	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kukkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurrur, Pergunnah Ooturkhund ..	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 9 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ..	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3041 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ..	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 18 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kukkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার ফোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের ফোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান যতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
88	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore...	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2309	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1351	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860.

Notice.

THE Interest and Responsibility of ROBERT SMITH, HENRY HYNDMAN KENNEDY, ROWLAND HAMILTON, ANDREW BRAND, and WILLIAM CRAWFURD STERNDALE, in the firm of SMITH, FARIE, AND CO., ceased on the 30th of June last.

ROBERT SMITH,
HENRY HYNDMAN KENNEDY,
ROWLAND HAMILTON,
ANDREW BRAND,
WILLIAM CRAWFURD STERNDALE,
By their Constituted Attorney,
JAMES STEEL.

With reference to the above, the business of the firm of SMITH, FARIE, AND CO., which, since the 30th of June last, has been carried on by the undersigned, JAMES STEEL, will from this date be carried on by WILLIAM GRANT and JAMES STEEL, in conjunction with JAMES SMITH at Liverpool, under the two Firms of JAMES SMITH AND CO. at Liverpool, and GRANT, SMITH, AND CO. at Calcutta.

JAMES SMITH,
By his Attorney,
WILLIAM GRANT.
WILLIAM GRANT.
JAMES STEEL.

The 1st November 1860.

Underwriters' Screw Steam and Tug Company, "Limited."

REGISTERED UNDER ACT XIX. OF 1857.

AN Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

DUTTS, LINZEE, AND CO.,
Secretaries.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860.

Notice.

WITH reference to the Advertisement which appeared in this *Gazette* on 6th October 1860, relative to the loss of a Government Promissory Notes No. 4281 of 1854-55, five per Cent. Loan, for Rupees 5,000, which was a mistake, and now correctly described, the particulars of the above loss is as follows:—A Government Promissory Note, No. 5797 of 1854-55, five per Cent Loan, for Rupees 5,000, dated 12th March 1855, payment of which has been stopped in the General Treasury. A reward of 200 Rupees to be given to the party, if required, by giving any information about the same to Baboo Bholonauth Chowdry of Bhowanipore.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Security standing in the name of Beebee Moolkoomar, the Proprietress, by whom it was never endorsed to any person. Payment of the Note, and of the Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietress:—

No. 2384 of 10463 of 1841-42, five per Cent. Loan, for Company's Rupees 2,000.

BEEBEE MOOLKOOMAR.

LUCKNOW,
The 31st October 1860.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860:—

ON LETTERS.	To Sardinia, Tuscany, Parma Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce ...	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
" ¾ " " ¼ of an ounce .	0 13 4	1 12 0
" ¼ " " 1 ounce ...	1 0 0	1 13 4
" 1 oz. but " 1¼ ounce ...	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

On Letters.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
„ more than ½ and less than ¾ an ounce	0 8 0	0 14 8
„ „ ¾ „ 1 of an ounce	0 13 4	1 12 0
„ „ 1 „ 1 ounce ..	1 0 0	1 13 4
„ „ 1 oz. „ 1½ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs. As. P.
If weighing less than 2 oz.	... 0 2 4
„ more than 2 ounces but less than 4 oz.	... 0 2 0
„ „ 4 „ „ „ 6 oz.	... 0 3 4
„ „ 6 „ „ „ 8 oz.	... 0 4 0
„ „ 8 „ „ „ 10 oz.	... 0 5 4

C. K. Dove,
Post-Master General of Bengal.

Calcutta,
The 2nd November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—Mail Packets for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 P. M. on every day prior to the 17th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste :—

Rates of Postage.

Under	½	Ounce	Rs.	0	6 0
„	½	„	„	0	8 0
„	¾	„	„	0	14 0
„	1	„	„	1	1 0

No. 1939.

The 9th November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Sunday, the 18th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1940.

The 9th November 1860.—The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.	*Vid* Marseilles.	*Vid* Southampton.
	Under ½ ounce	Rs. 0 6 0	Rs. 0 4 0
	„ ½ „	„ 0 8 0	
	„ ¾ „	„ 0 14 0	„ 0 8 0
	„ 1 „	„ 1 0 0	
	„ 2 „	„ 2 0 0	„ 1 0 0

No. 1916.

The 7th November 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Lancefield*, will be closed at this Office on Monday, the 19th instant, at 6 P. M.

No. 1917.

The 7th November 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Baltic*, will be closed at this Office on Friday, the 16th instant, at 6 P. M.

No. 3958.

The 13th November 1860.—Notice is hereby given, that the letters for the Overland Mail, despatched from this Office up to the 2nd instant, and the Express Mail of the 3rd, were in time for the Steamer that left Bombay on the 12th idem.

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office, between Monday, the 5th November 1860, *and Sunday, the 11th November* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified.*

Letters received on dates from and to.	By what Ship despatched.	Bound to	Remarks.
5th to 6th Nov. 1860.	Ship *Turon* ...	Mauritius ...	Left Town on the 7th November 1860.
7th to 9th „ ...	„ *Maggie Miller*	Ditto ...	Left Town on the 10th „

The 13th November 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

No. 92.] [2467]

The Calcutta Gazette.

SATURDAY, NOVEMBER 17, 1860.

HOME DEPARTMENT.

No. 2222.

Fort William, the 8th November 1860.

Notifications.—His Excellency the Right Hon'ble the Governor General of India in Council has appointed the Hon'ble Sir Henry Bartle Edward Frere, K. C. B., First Ordinary Member of the Council of the Governor General of India, to be President of the said Council, and Deputy Governor of the Fort and Garrison of Fort William, during the absence of the Governor General from the Presidency.

No. 2223.

His Excellency the Right Hon'ble the Governor General of India in Council has been pleased to make the following arrangements and appointments, in consequence of the Governor General's approaching departure for the North-Western Provinces of the Presidency of Fort William:—

Mr. A. R. Young, Deputy Secretary to Government, in the Foreign Department, will accompany the Governor General, and will officiate as Secretary to Government in the Foreign, Home, and Financial Departments.

Mr. C. U. Aitchison, Under-Secretary in the Foreign Department, will accompany the Governor General, and will officiate also as Under-Secretary in the Home and Financial Departments.

Major General Sir Richard Birch, K. C. B., Secretary to Government in the Military Department, will accompany the Governor General.

Captain B. E. Bacon, 2nd Assistant Secretary in the Military Department, will also accompany the Governor General.

Captain C. H. Dickens, Officiating Secretary to Government in the Public Works Department, will accompany the Governor General.

Mr. W. Grey, Secretary to Government in the Home Department, will also officiate as Deputy Secretary in the Foreign Department at the Presidency.

Lord H. Ulick Browne, the Under-Secretary to Government in the Home and Financial Departments, will also officiate as Under-Secretary in the Foreign Department at the Presidency.

Major F. D. Atkinson, Deputy Secretary to Government in the Military Department, will officiate as Secretary to Government in the Military Department at the Presidency.

Major H. K. Burne, First Assistant Secretary, will officiate as Deputy Secretary to Government, in the Military Department at the Presidency.

Major A. G. Goodwyn, Deputy Secretary to Government in the Public Works Department, will officiate as Secretary to Government in the Public Works Department at the Presidency.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5530.

Fort William, the 16th November 1860.

Lieutenant C. F. Sharpe officiated from the 31st August to the 10th October 1859 as Divisional Commandant for Lieutenant Aitken, of the Oudh Military Police, on the departure of the latter to Europe.

No. 5531.

The Governor General of India in Council hereby declares that the Port of Amherst, and the navigable River and Channel leading to that Port, are subject to Act XXII. of 1855.

The limits of the said Port of Amherst are as follows:—

To the North, a line drawn East from the Patch Buoy till it meets the shore.

To the South, Amherst North Beach from the Reef to the Wagrah Creek.

To the East, the shore lying between the Northern and Southern boundary lines.

To the West, the line of Reef.

No. 5532.

The Governor General of India in Council is pleased to notify, for general information, the following Rules for the Port of Amherst:—

RULE I.—No Vessels of above 200 Tons shall enter within the limits of the Port of Amherst, or move from one place to another within the Port between sun-set and sun-rise, without the special permission of the Officiating Government Pilot or other Officer in charge of the Station, and the Commanders of all Vessels arriving at the Port of Amherst are desired to enter correctly, in the Columns of the Report Book, of the above-named Officer as soon as presented to them, the information therein required regarding their Vessels.

RULE II.—Vessels within the Port of Amherst shall be bound to take up such berth as may be appointed for them by the above-named Officer, and shall change their berths or remove when required by such authority.

RULE III.—All Vessels within the Port of Amherst shall, on the requisition of the above-named Officer, rig in their Jib and Driver Booms, and shall strike their Yards and Masts, if required so to do by that Officer.

RULE IV.—Every Ship or Vessel within the Port of Amherst shall remove any anchor or spar, or other substance projecting from her side, when required to do so by the above-named Officer.

RULE V.—Vessels taking in or discharging Ballast, or any particular kind of Cargo within the Port of Amherst, shall be bound to take up such berths as the above-named Officer may direct.

RULE VI.—A free Channel of 240 yards wide is to be kept for Ships moving up or down the River within the Port, and also free passages to Piers, Jetties, Landing Places, Wharves, Quays, Docks and Moorings, and all Vessels shall be bound to move when required to clear such channels or passages.

RULE VII.—All Vessels within the Port of Amherst shall anchor, moor and unmoor when and where required by the above-named Officer.

RULE VIII.—All Vessels within the Port of Amherst shall be moored or warped from place as required by the above-named Officer, and no Vessel shall cast off a warp that has been made fast to her to assist a Vessel in mooring, without being required so to do by the Pilot or Officer in charge of the Vessel mooring.

RULE IX.—No Vessels shall use any of the Government Chain Moorings, whether fixed or swinging, without permission of the above-named Officer.

RULE X.—All Vessels occupying Government Moorings, fixed or swinging, shall be liable to pay for the same according to the following scale, but no more:—

	From 1st November to 31st May, being seven months.	From 1st June to 31st October, being five months.
	Per diem, Rupees.	Per diem, Rupees.
For Fixed Moorings.		
All Vessels up to 199 Tons ...	1	3
„ from 200 to 299 Tons ...	2	4
„ „ 300 to 399 „ ...	3	5
„ „ 400 to 499 „ ...	4	6
„ „ 500 to 599 „ ...	5	7
„ „ 600 to 999 „ ...	6	8
„ „ 1000 and upwards	8	10
Swinging Moorings ...	3	4

RULE XI.—No Vessels within the limits of the Port of Amherst shall boil any pitch or dammer on board, or shall draw off spirits by candle, or other artificial lights.

RULE XII.—All Vessels within the limits of the Channels leading to the Port of Amherst shall, when at anchor between sun-set and sun-rise, have a good Light hoisted at the starboard Fore-Yard Arm, and all Vessels under weigh at night shall show a good Light at the Fore Royal or Upper Fore-Mast-Head, and when under weigh, in tow of a Steamer, shall, in addition to the Mast-Head Light, show a good Light at each Fore-Yard Arm, the Steamer showing the usual Light prescribed by the Admiralty Regulations.

The provisions of Sections XII., XXVIII, XXXVII. and XL. of the said Act, No. XXII. of 1855, are hereby specially extended to the Port of Amherst.

No. 5533.

The Governor General in Council has been pleased to permit Mr. T. H. Bullock, Deputy Commissioner, Hyderabad Assigned Districts, to resign his appointment, from the date on which he may embark for Europe, and also to grant him one and a half month's preparatory leave to Bombay, from the date on which he may avail himself of it.

No. 5534.

Mr. P. Carnegy, Deputy Commissioner of Lucknow, rejoined his appointment on the 3rd instant.

No. 5535.

The following appointments and promotions in the Nagpore Commission are hereby notified:—

Major J. K. Spence to be Judicial Commissioner.

Captain C. M. Shakespear to be Personal Assistant to the Commissioner.

Captain C. Elliot, C. B., to be Deputy Commissioner of the 1st Class at Raepore.

Captain W. H. Crichton, C. B., to be Deputy Commissioner of the 2nd Class at Chandal.

Mr. J. H. Master to be Deputy Commissioner of the 3rd Class at Chindwarra

Captain A. B. Cumberlege to be Assistant Commissioner of the 1st Class at Nuchingaon.

Captain J. Ashburner and Captain J. J. Fulton to be Assistant Commissioners of the 2nd Class.

Mr. H. E. Wrottesley and Aga Mahomed Shoostree to be Extra Assistant Commissioners of the 2nd Class.

Mr. T. Crawley to be Extra Assistant Commissioner of the 3rd Class.

Gunput Rao, Yenkutesh Jankee Pershad and Vithul Rao to be Extra Assistant Commissioners of the 4th Class.

The above appointments will have effect from the 20th July 1860.

Major R. T. Snow to be Deputy Commissioner of the 2nd Class at Nagpore, from the 17th November 1859.

Mr. A. G. W. Harris to be Assistant Commissioner of the 1st Class from the 7th March, and Deputy Commissioner of the 3rd Class at Bhundara from the 30th July 1860.

Lieutenant C. B. L. Smith to be Assistant Commissioner of the 2nd Class from the 3rd February, and Assistant Commissioner of the 1st Class at Balaspore from the 30th July 1860.

Lieutenant C. L. R. Glasfurd to be Assistant Commissioner of the 3rd Class from 8th May, and of the 2nd Class from the 20th July, and Deputy Commissioner in charge of the Godavery Districts from the 20th October 1860.

Lieutenant G. A. Warner to be Assistant Commissioner of the 3rd Class from 6th October 1859, and of the 2nd Class from 20th October 1860.

Lieutenant C. H. Grace to be Assistant Commissioner of the 3rd Class from 20th July 1860.

Mr. H. J. MacGeorge to be Assistant Commissioner of the 3rd Class from 30th April 1860.

Lieutenant C H. Plowden to be Assistant Commissioner of the 3rd Class from 5th May 1860.

Mr. W. Ramsay, of the Bombay Civil Service, to be Assistant Commissoner of the 3rd Class from 20th October last.

Mr. W. Vincent to be temporarily an Additional Extra Assistant Commissioner of the 4th Class.

Mungel Sen to be Extra Assistant to the Superintendent of Survey and Settlement.

No. 5536.

The Governor General in Council is pleased to make the following promotions in Meade's Horse, with effect from the dates specified opposite to their names, *viz.*:—

Jemadar Buldeo Singh to be Naib Ressaldar, from 10th June 1859.

Damoodhur Sing to be Jemadar, from 10th June 1859.

Maroo Sing to be Jemadar, from 10th June 1859.

Jemadar W. K. Clarke to be Naib Ressaldar, from 6th June 1860.

Jemadar Mirza Hussun Beg to be Naib Ressaldar, from 6th June 1860.

Heerah Sing to be Jemadar, from 6th June 1860.

Sooltan Ahmed to be Jemadar, from 6th June 1860.

W. Carey to be Jemadar, from 6th June 1860.

Jemadar Rutton Singh to be Naib Ressaldar, from 6th June 1860.

The Governor General in Council is pleased to make the following promotion in the 3rd Corps of the Central India Horse:—

Jemadar Kazim Ali Khan to be Ressaldar, from 25th ultimo.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 119.

Fort William, the 16th November 1860.

The following Resolution is published for general information:—

The leading principles upon which it was resolved, that a more efficient system of Financial control throughout the various branches of the Civil and Military Departments of the Public Service in India should be established, have been fully stated in the Government Resolutions, Nos. 27 and 31, dated respectively 7th and 23rd April 1860, and in the General Order of Government of the 6th July last, No. 710, which is the Resolution specially affecting the Military Department.

2. The Military Finance Commission, (reconstituted by G. O. G. G. No. 684, of 29th June 1860,) on the one hand, and the Budget Committee convened under the order of Government of India, No. 39, dated 11th May 1860, on the other hand, have been sedulously engaged in considering, how the details of the several measures involved in the new system may best be carried out, with the fullest possible adaptation of the principles prevailing in England to the existing circumstances of this Country.

3. In Resolution No. 710 of the 6th July last, the general functions to be entrusted to the Military Finance Department were defined and described in detail: and these were directed to be exercised, pending the organisation of the Department, by the Military Finance Commission, as the representative, for the time being, of the Military Finance Department.

4. In Resolution No. 7671, of the 18th August last, in the Financial Department, reviewing the Report of the Budget Committee, and in the Report No. 7, dated 15th June 1860, of the Military Finance Commission, approved by Government in letter No. 1309, dated 31st July 1860, the general principle to be followed in approximating the Indian to the English system in all Departments were considered and determined: and the formation of a Board of Audit has accordingly been resolved on, with the view to ensure the strict appropriation of the monies in the Civil and Military Departments, in accordance with the grants made, and for the performance of the duties below detailed.

5. The time has now arrived for giving full effect to these Resolutions, by such a practical organization of the several subordinate Departments, as shall provide efficiency of Financial control at the most reasonable cost, and at the same time secure the smooth and uniform action of the system.

6. The functions of the Chief of the Military Finance Department, as described in the Resolution of the 6th July, are, in most material points, similar to those that will be exercised in the Civil Finance Department by the Accountant General to the Government of India, who will in future be designated the Auditor General of India. It is desirable on considerations of economy and efficiency, as well as for the sake of uniformity of system, to assimilate the arrangements which it is proposed to introduce into these two great divisions of the Public Service, by bringing these two functionaries (Auditor General

and Head of the Military Finance Department,) into co-ordinate relations, so that, whilst retaining entire freedom of action in matters specially relating to their respective Departments, they may act in unison in regard to all questions of general organisation, policy, and economy, as affecting Estimates, Budget, Audit, and Accounts, and determine together any important questions that may arise in connection with the final Appropriation Audit, and other arrangements of a general nature.

7. His Excellency the Governor General in Council is therefore pleased to resolve, that the new Board of Audit shall consist of two Members, of whom the first will be Auditor General of India, hitherto the Accountant General to the Government of India, and the second the Chief of the Military Finance Department.

8. The Members of the Board will act together in all matters of general organization and control connected with the objects set forth in paragraph six, and will together be responsible for the right and strict conduct of the final Appropriation Audit: but in all other respects, as Heads of the Civil and Military Finance Departments, they will exercise independent jurisdiction over their respective divisions of the Service.

9. The Civil and Military Finance Departments will thus be respectfully presided over by a Chief, with a Seat at the Audit Board; and both these Officers will exercise Independently of each other, in reference to the Departments assigned to them, all the functions of the character described in the Resolution of the 6th July 1860, passed for the Military Department. Under this arrangement in the Military Department there will be, in addition to the Chief, a Controller at each Presidency, who, exercising the general powers, laid down for that Officer in the same Resolution, will supervise and control the Military Accountant as well as the Local Auditors, Examiners, and Compilers. The Compilers will be charged with the classification and preparation of the Accounts; and there will be independent Examiners, who, under the general rules framed for the Department, will perform the duties of detailed examination and check of charges; being subject to the final control of the Chief of the Department; and also, in matters of Office detail, to the immediate and close inspection and supervision of the Controllers.

10. In nearly similar manner, the Civil Department will consist of a Chief of the Department, designated Auditor General of India, of Local Auditors under each Government, nearly corresponding with the Military Controllers, and of Local Examiners or Civil Pay-Masters; as defined in paras. 81 to 85 of the Report of the Budget Committee, and already prescribed in Resolution of the 18th August last.

11. In furtherance of these Resolutions, His Excellency the Governor General in Council is pleased to make the following appointments: those for the Madras and Bombay Presidencies being subject to such modifications and alterations, as may hereafter, in communication with the Governments of these Presidencies, be deemed necessary:—

BOARD OF AUDIT.

1st Member and President ...	Hon'ble E. Drummond, (Accountant General to the Government of India.)
2nd Member ...	Colonel G. Balfour, C. B., (President of the Military Finance Commission.)

FOR BENGAL PRESIDENCY.

Controller of Military Finance ...	Colonel E. G. J. Champneys (Military Auditor General.)
Officiating ditto ...	Lieutenant-Colonel J. C. Hannyngton (Officiating Military Auditor General.)
1st Examiner, Pay Department	Major W. S. Ferris (Deputy Military Auditor General).
2nd Ditto ...	Captain Malleson (1st Assistant Military Auditor General).
3rd Ditto ..	E. W. Hollingberry, Esq., (2nd Assistant Military Auditor General).
	Major E. C. Tombs (Officiating 2nd Assistant Military Auditor General).
Examiner of the Commissariat, Barrack, Stud, and Clothing Departments ...	Major G. Newbolt (Auditor of Commissariat Accounts, on leave).
	Major T. F. Hobday (Officiating Auditor of Commissariat Accounts).
Assistant Examiner ...	Major T. James (Extra Assistant Auditor of Commissariat Accounts).
Officiating Assistant, (Clothing Department)	Major M. Turnbull (Army Clothing Agent.)
Examiner, (Ordnance Department) ...	Lieutenant J. Leonard (3rd Assistant Military Auditor General).
Examiner, (Medical Department) ...	
Officiating Do. ...	Assistant Surgeon N. Chevers, M. D., (Secretary to Principal Inspector General).
Military Accountant ..	
Compiler ...	R. H. Hollingberry, Esq.

FOR MADRAS PRESIDENCY.

Controller of Military Finance ...	Colonel McGoun (Military Auditor General.)
1st Examiner, Pay Department ...	Major J. Stewart (Deputy Military Auditor General.)
2nd Ditto ...	Captain C. H. Drury, 1st Assistant Military Auditor General (absent.)
	T. E. Greenfield, Esq., Officiating.
Examiner of Commissariat, Clothing, Remount, and Barrack Departments ...	Lieutenant-Colonel W. H. Budd (Auditor of Commissariat Accounts.)
Examiner, (Ordnance Department) ...	Captain Fasken (Assistant to Inspector General, and Auditor of Ordnance Accounts, on leave.)

Officiating Examiner, (Ordnance Department)	Captain A. Stewart (Officiating Assistant to Inspector General of Ordnance, and Auditor of Ordnance Accounts.)
Examiner, (Medical Department) ...	
Officiating ...	Secretary to Principal Inspector General.
Military Accountant ...	
Compiler ...	Captain J. W. Rideout, 2nd Assistant Military Auditor General (absent.) E. Mahoney, Esq., Officiating.

For Bombay Presidency.

Controller of Military Finance ...	Colonel G. Jameson (Military Auditor General).
Officiating Do. ...	Colonel G. H. Robertson, C. B., (Officiating Military Auditor General).
1st Examiner, Pay Department and Indian Navy ...	Captain A. F. Chitty (Deputy Military Auditor General).
2nd Examiner, Pay Department ...	T. Selby, Esq., (Assistant Military Auditor General).
Examiner of Commissariat, Barrack, Remount, and Clothing Department ...	Colonel Swanson (Auditor, Commissariat Accounts, on leave).
Officiating ditto ...	Major R. J. Shaw (Officiating Auditor, Commissariat Accounts).
Examiner (Ordnance Department) ...	2nd Captain A. A. Bayly (Assistant, Military Auditor General).
Officiating ...	Assistant Surgeon W. C. Coles (Officiating Secretary to Principal Inspector General).
Military Accountant ...	
Compiler ...	

12. The Members of the Board of Audit, in their respective Departments, will be in direct communication with Government, and will aid the Financial and other Departments of the Government of India, in examining and deciding on the various arrangements for the Budget Estimates and Accounts, and in performing all the functions set forth in the Resolutions referred to in paragraphs 1, 2, and 4 of this Resolution. And to this end, every assistance will be afforded by the several Departments of Government to the Board of Audit, by furnishing papers and information of every kind in connection with the functions of the Board.

13. When the Budget Estimates have been sanctioned by the Government of India, it will rest with the Members of the Board of Audit, each in his own Department, to see that the Financial Officers of his Department efficiently and punctually discharge the duties severally assigned to them. All questions unprovided for by the Budget Estimates, or Standing Rules of the Department, will be referred through the proper channel, to the Head of the Civil or Military Department to which they relate, and will be considered and decided on by him, if it be within his own competence to dispose of them.

14. In all cases where the matter referred involves questions which it is beyond the powers of either Head of Department to dispose of—such as when both Civil and Military Departments are involved, or where the orders of any Local Government are in question—the Head of the Department referred to will, if necessary, consult his Colleague in the Audit Board: and if the occasion calls for further reference, the matter may be referred to the Government of India for final decision.

15. All questions arising during the course of the year for which the Estimates have been sanctioned, having been disposed of, the final Appropriation Audit of the two Departments (Civil and Military) will be conducted independently by the Head of that Department: who will satisfy himself and report to Government on the mode in which the several Controllers of Finance, and all Officers subordinate to them, have performed their respective duties.

16. Whenever those duties have been efficiently performed, and the limits of the Budget Estimates carefully observed, the Appropriation Audit will be effected by the Head of the Finance Department (Civil or Military), without reference to his Colleague, or to any other authority.

17. It is only when there has been a departure from the limits of the Budget Estimate, or when the proceedings of other Departments, or any orders of any Local Government are in question, that any reference to the Board of Audit in its collective capacity will be necessary; and it will rest with the Board to decide how far their own authority will suffice to dispose of such questions, and when it may be necessary to refer to the Government of India.

18. The direct control of the Audit Board, and of the two Heads of Departments forming, it will, however be confined to the Offices of Audit, Finance, and Account. No orders or instructions will be issued to any Local Government or Administration; nor will any orders or instructions of such Government or Administration be altered or amended, except by the Government of India, or under its express authority.

19. The Military Finance Department will, with due regard to the requirements of the Audit Board as respects the Accounts for ensuring strictness of Appropriation Audit, be administered, in accordance with this and the Resolutions above quoted, by the Chief of the Department, in association, for the present, with his Colleagues in the Commission, R. Temple, Esq., and Lieutenant-Colonel R. S. Simpson.

20. The general and executive duties of Account, Examination, and Check, now entrusted to various Officers in the three Presidencies—the Military and Medical Accountants, the Military Auditors General, the Auditors of Commissariat, Ordnance, Medical, Clothing, Barrack, and Stud Accounts, and others—will continue to be performed by the Officers in charge, until regularly transferred under orders from the Head of the Department, to the Officers appointed as above, in each Presidency respectively, for the several duties; and all orders and regulations hitherto in force will, as far as they may be consistent with the instructions contained in the Resolutions of Government, continue to be observed. Such modifications of existing arrangements as may be found necessary will be applied for in due course; but no duty will be discontinued or

relaxed, until due provision has been made for the interests of the Public Service.

21. Detailed arrangements will be made by the Board of Audit and the Chiefs of the respective Departments, for the right performance of the duties for which they are respectively held responsible.

22. The several Controllers and Examiners will exercise the functions and perform the duties prescribed by this Resolution and those herein referred to, from the earliest practicable date, which will be determined by the Chiefs of the respective Departments: pending which, the duties of all Departments will continue to be conducted under existing Rules.

23. The Military Finance Commission, (originally constituted with Colonel Jameson as President, and Colonels Burn and Balfour as Members,) whose services have already been of great value, and are deserving of the highest commendation, will continue to aid the Government of India in carrying out the work of retrenchment and economic reform, for which it was originally constituted; but all functions of direct administration, check and control, heretofore exercised by the Commission as a Body, when re-constituted, will hereafter devolve on its President, who, in the capacity of a Member of the Board of Audit, and Head of the Military Finance Department, will, in conjunction with the other Members of the Commission, continue to assist in the general organization of the Department.

24. The Auditor General will, in like manner, enforce the principles of economic reform in the Civil Branch; and the Heads of the Civil and Military Departments forming the Audit Board will, in concert, devise the arrangements necessary for the proper rendering of the Accounts, and for ensuring strictness of Appropriation Audit.

25 The subsidiary orders necessary for the exercise of the independent functions entrusted by the Resolution of Government to the Auditor General of India, and the Chief of the Military Finance Department (aided by the Members of the Commission,) will be issued by those Officers respectively; and the Audit Board will likewise issue such subsidiary orders as may be requisite in regard to the Appropriation Audit.

26. It is to be understood by all the Departments concerned that as a general rule, and except in special cases of emergency, or in cases in which the Governor General in Council shall otherwise direct, all proposals in the Military, Political, or Financial Departments, bearing on questions of Military Finance, and all proposals in the Public Works Department for expenditure (other than that on ordinary repairs,) on Military Public Works, shall be sent for opinion and report to the Military Finance Department before the orders of the Governor General in Council are taken upon them.

By Order of the Governor General in Council,

No. 1881 of 1860-61.

From R. W. Lodwick, Esq.,
Civil Auditor, Bombay,

To C. H. Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 29th October 1860.

Sir,—I have the honor to request that I may be furnished with instructions on the following point connected with the Income Tax.

2. In this Presidency several Officers live in Houses belonging to Government for which they pay stated sums as rent.

3. I think that Section CXXXI of the Act XXXII. of 1860 may fairly be held to refer to cases of House-rent of this nature.

4. When an Officer occupies a Government Building, the amount of rent is deducted monthly from his salary, so that he never receives this amount, and therefore may be considered to receive so much less salary every month.

5. Moreover, Government decided that, in cases where parties had been fined, sums deducted for fines were not assessable. The case of deduction, on account of a fine, seems to me somewhat analogous to the present case, for in both cases the payer has to satisfy a claim on the part of Government, and in doing so receives a diminished salary.

6 As then Government has decided that in the one case the Tax was to be paid only on the amount actually received, so, in my opinion should this very just rule be acted on in the other.

7. On these grounds I am inclined to think that all Officers who pay Government fixed rents for Houses they inhabit should be excused Income Tax on those rents, but as the question is a doubtful one, and the Accountant General differs from me, I trust I may be favored with early instructions for my future guidance.

I have, &c.,

(Sd) R. W. Lodwick,
Civil Auditor.

Financial Department.

No. 120.

Fort William, the 12th November 1860.

The Governor General in Council considers that the Civil Auditor at Bombay is wrong in the views expressed above.

Unless the Government Buildings in question are hired and used as Public Offices, the amount of rent paid to Government by the Officers alluded to is, His Excellency in Council observes, just as liable to Income Tax as if it was paid to a private individual.

Ordered, that a copy of the above be furnished to the Civil Auditor at Bombay, with reference to his letter.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

No. 121.

Fort William, the 10th November 1860.

Notification.—Notice is hereby given, that the Salaries, Pay, Batta and Allowances of the Civil, Military, and Marine Department, for November 1860, will be payable as under:—

Military and Marine Departments, on Monday, the 10th proximo.

Civil and Marine Departments on Saturday, the 15th proximo.

By Order of the Right Hon'ble the Governor General of India in Council,

No. 560.

From J. I. Harvey, Esq.,
Sub-Treasurer,

To the Secy. to the Govt. of India,
Financial Department.

Dated, Fort William, the 8th November 1860.

Sir,—I have the honor to submit, for the information of His Excellency the Governor General in Council, a copy of an Opinion of the Advocate General, together with copy of the queries put to him by me in respect to the Note appended to the head of "General Exemption" at foot of Schedule A. of Act XXXVI. of 1860, and to solicit such orders as it may seem fit to His Excellency the Governor General in Council to issue.

I have, &c,
(Sd.) J. I. Harvey,
Sub-Treasurer,

Opinion.

I think that the effect of the Note to the General Exemption and Rule at the end of Schedule A. is to provide that the Administrator General as such is not to be deemed a Public Officer within the meaning of the General Rule, so as to exempt Deeds or Instruments executed to or by him on the ground that he is a party thereto. Therefore when such Deeds or Instruments are entered into between the Administrator General and other persons not being Public Officers, or representing Government, or any Board, Commission, or Court, they are liable to the ordinary Stamp Duties. But where the Administrator General is a party to a Deed or Instrument to which the Government, or any Board, Commission, Court or Public Officer in a public capacity is a party, such Deed or Instrument will, I think, be exempted from Stamp Duty, as it would, if the Administrator General were a private individual acting on his own behalf. The exemption attaches, I think, wherever Government, or a Board, &c, in a public capacity is a party, whoever the other party or parties to the Deed or Instrument may be.

(Sd.) W. Ritchie,
Advocate General.

6th November 1860.

No. 680.

From J. I. Harvey, Esq.,
Sub-Treasurer,

To the Solicitor to Government.

Dated, Fort William, the 5th October 1860.

Sir,—I beg to acknowledge the receipt of your letter of this date, transmitting the opinion of the Advocate General, and would be obliged by your informing me, in communication with the Advocate General, what am I to understand by the Note at foot of Schedule A., which states that the above exemption does not extend to any writing executed to or by any Administrator General," and whether I can make payment to the Administrator General without requiring his receipts to be stamped. It appears to me clear that I cannot do so.

I have, &c.,
(Sd.) J. I. Harvey
Sub-Treasurer.

No. 122.

Financial Department
Fort William, the 16th November 1860.

The opinion of the Advocate General appears to the Governor General in Council to be correct, and His Excellency is accordingly pleased to direct that it be acted on.

Ordered, that a copy of the above be sent to the Sub-Treasurer, Fort William, for information and guidance.

Ordered also, that a copy of the same be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. H. Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 16th November 1860.

No. 1131 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant Edward Humphrey Woodcock, of the 55th Regiment Native Infantry, 2nd in Command of the 12th Irregular Cavalry ...	For fifteen months, under the new Regulations.

No. 1132 *of* 1860.—His Excellency the Governor General of India in Council is pleased to admit the under-mentioned men of the 10th Regiment Bombay Native Infantry to the 3rd Class of the Order of Merit, in consideration of their distinguished gallantry in the Field, on the dates specified opposite to their respective names :—

Color Havildar Bunsee ...	6th Jan. 1858.
Havildar (now Jemadar) Dhoonjee Gincowar ...	17th June 1858.
Havildar (now Jemadar) Luximon Rao Ranay ...	5th Sept. 1858.
Sepoy (now Naik) Shaik Kadur ...	1st April 1858.
Sepoy Dunka Ahier, Grenadier Company ...	5th Sept. 1858.

No. 1133 *of* 1860.—The services of Assistant Surgeon John Jones, M. D., in Medical charge of Mussoorie, are placed at the disposal of the Government, North-Western Provinces.

No. 1134 *of* 1860.—His Excellency the Governor General in Council is pleased to admit Subadar Ramsahaie, of the late 28th Regiment Native Infantry, to the 2nd Class of the Order of British India, with the Title of "Bahadoor," as a further reward for his admirable conduct on the occasion of the Mutiny of his Regiment at Shahjehanpore on the 31st May 1857.

No. 1135 *of* 1860.—The services of Lieutenant F. N. M. Maynard, of the 21st Regiment Native Infantry, are placed at the disposal of the Foreign Department.

No. 1136 *of* 1860.—The following promotion is made :—

Corps.	Rank and Name.	To what Rank promoted.	From what date.	In whose room.
General List.	Ensign Arthur Cortlandt Anderson ...	Lieutenant	9th Nov. 1860	Consequent on the transfer of Lieutenant W. H. Brind from the 28th Native Infantry to the 2nd European Bengal Fusiliers.

No. 1137 *of* 1860.—The services of Lieutenant D. Macdonald, of the 25th Regiment Native Infantry, are placed at the disposal of the Foreign Department.

No. 1138 *of* 1860.—*Erratum.*—In Government General Order No 1058, of the 26th October 1860, admitting Subadar Hubeb Khan "Bahadoor," 1st Punjab Infantry, to the Order of Merit, for "admitted to the 2nd Class of the Order of Merit," read *advanced from the 2nd to the 1st Class of the Order of Merit.*

Order Books to be corrected accordingly.

No. 1139 *of* 1860.—His Excellency the Governor General in Council is pleased to made the following appointment :—

Lieutenant-Colonel A. S. Waugh, of the Corps of Engineers, Surveyor General of India and Superintendent of the Great Trigonometrical Survey, to officiate as Commandant of the Corps of Engineers, during the absence, on preparatory leave, of Colonel A. H. E. Boileau, or until further orders.

No. 1140 *of* 1860.—The services of Major C. M. Browne, 60th Regiment Native Infantry, who vacated his appointment under the operation of the new Furlough Regulations, are placed at the disposal of the Commander-in-Chief.

R. J. H. Birch, *Major-General,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General.—Establishments.

No. 278.

Fort William, the 13th November 1860.

Notification.—His Excellency the Viceroy and Governor General of India in Council having had under consideration the subject of the organization of the Establishment for dealing with the Accounts of the Public Works Department, and the manner in which the Examination and Audit of those Accounts shall be connected with the general scheme of Audit and Account of Her Majesty's Indian Empire, of which an outline was published in the Financial Resolution of the 7th April 1860, No. 27, has now approved of the following scheme :—

The Monthly Accounts of the Executive Engineers and other Disbursing Officers of the Public Works Department will undergo *examination* by Officers under the orders of the Local Government to be styled Controllers and Examiners of Public Works Accounts, of which Officers one will eventually be attached to each Local Administration with a Deputy in the larger Local Governments. These Officers will receive salaries and Departmental rank corresponding with the Officers of the Engineer Establishment, as follows :—

Controller and Examiner, 1st Class, corresponding with Superintending Engineer, 1st Class.

Controller and Examiner, 2nd Class, corresponding with Superintending Engineer, 2nd Class.

Controller and Examiner, 3rd Class, corresponding with Executive Engineer, 1st Class.

Deputy Controller and Examiner, 1st Class, corresponding with Executive Engineer, 2nd Class.

Deputy Controller and Examiner, 2nd Class, corresponding with Executive Engineer, 3rd Class.

Deputy Controller and Examiner, 3rd Class, corresponding with Executive Engineer, 4th Class.

The principal subordinate Accountants in the Examiners' Offices will (within the limits of the sanctioned scale of expenditure,) likewise be classed in rank and salary with the Officers of the Uppor Subordinate Establishment of the Public Works Department, thus :—

Head Accountant, 1st Class, corresponding with Sub-Engineer, 1st Class.

Head Accountant, 2nd Class, corresponding with Sub-Engineer, 2nd Class.

Head Accountant, 3rd Class, corresponding with Sub-Engineer, 3rd Class.

Assistant Acountant, 1st Class, corresponding with Supervisor.

Assistant Accountant, 2nd Class, corresponding with Assistant Supervisor.

Assistant Accountant, 3rd Class, corresponding with Overseer.

These situations will be considered specially open to Subordinate Officers of the Public Works Department, who have shown peculiar aptitude for Accounts; but not to the exclusion of other qualified applicants.

The Accounts compiled and *examined* by the Controllers' Offices will undergo detailed or concurrant *audit* by the Deputy Auditor General (now Accountant to the Local Government,) entrusted with the Audit of the Civil Accounts of the Local Government, and will further fall under the final or *appropriation* Audit by the Auditor General (now Accountant General,) at Calcutta.

Until the details of the operation and organization of the general Audit Department of the Government of India shall have been published, the Controllers and Examiners will exercise their functions in the manner heretofore laid down for the Chief Engineers, (and for the Public Works Controllers and Auditors where they have been appointed,) and will have the same powers to pass Accounts. Where Controllers are not appointed, the Public Works Accounts will continue to be dealt with as heretofore, till further orders.

In order to preserve uniformity of system throughout the Empire in the matter of Public Works Accounts, and to give the Public Works Department of the Government of India a proper general control over the financial operations of this Department, an Inspector-General of Public Works Accounts will be appointed, who will have the salary and Departmental Rank of Chief Engineer of the 2nd Class, and will be, *ex-officio*, an Under-Secretary to the Government of India.

This Officer, besides having a power of inspection and general control of matters of form and system in the Local Public Works Account Offices, will have similar general powers in the matters connected with the Accounts of Joint Stock Companies working under Government Guarantee. He will also afford assistance to the Auditor General's Department in dealing with questions connected with the Accounts of the Public Works Department.

Appointments.—In connexion with the foregoing Notification, the Right Hon'ble the Governor General in Council is pleased to make the following appointments:—

Captain H. Hyde, Bengal Engineers, to be Inspector-General of Public Works Accounts.

Major G. Chesney, Bengal Engineers, to be a 1st Class Controller and Examiner, and to retain charge of the Bengal Public Works Office of Account.

Mr. H. Marten to be a 2nd Class Controller and Examiner, and to retain charge of the Public Works Office of Account of the North-Western Provinces.

Major J. McLeod Innes, of the Bengal Engineers, to be a 2nd Class Controller and Examiner of Public Works Accounts for the Punjab; but will continue at Nagpore till relieved of the charge of the Chief Engineer's Office and Public Works Office of Account.

Captain F. N. Smith, 30th Madras Native Infantry, to be a 2nd Class Deputy Controller and Examiner of Public Works Accounts for the Pegu Circle.

Captain C. M. J. Thornton, of the Madras Artillery, to be a 3rd Class Deputy Controller and Examiner of Public Works Accounts for Nagpoor; and will proceed and relieve Major Innes as soon as practicable.

No. 279.

The 15th November 1860.

Appointments—Major J. Harley Maxwell, Superintending Engineer, 2nd Circle, North-Western Provinces, is appointed to officiate as Chief Engineer of Nagpoor, and will proceed and join at his early convenience.

Captain F. W. Peile, Executive Engineer, Allahabad Division, will officiate as Superintending Engineer, 2nd Circle, North-Western Provinces, *vice* Major J. H. Maxwell.

Captain J. R Martin, Assistant Engineer, 1st Class, will officiate as Executive Engineer, Allahabad Division, *vice* Captain F. W. Peile.

No. 280.

The 16th November 1860.

Promotion.—Lieutenant A. C. Padday, Probationary Assistant Engineer, 1st Division, Baree Doab Canal, is promoted to the Grade of Assistant Engineer of the 2nd Class, with effect from the 15th October 1860.

C. H. Dickens, *Captain*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6100.

Appointments.—*The 6th November* 1860.—Native Doctor Abdool Rahman to the charge of the Unnochutter Dispensary at Cuttack.

The 7th November 1860.—Moulavy Abdool Jubbar, Deputy Magistrate and Deputy Collector of Bhowanigunge, is promoted to the 5th Class.

The 9th November 1860.—The following Gentlemen to officiate as Deputy Magistrates under Act XV. of 1843, and Deputy Collectors under Regula-

tion IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz.* :—

Baboo Hursahoy Sing, in Behar.

„ Bhugwan Chunder Bose, in Chittagong.

„ Nobin Chunder Paul, in Hazareebaugh.

Baboo Bunkim Chunder Chatterjee, B. A., Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Khoolnah, and to exercise the full powers of a Magistrate in Jessore.

Baboo Radhagobind Doss, Deputy Magistrate and Deputy Collector of Tirhoot, is transferred to the 24-Pergunnahs, in which District he will exercise the full powers of a Magistrate.

Mr. J. Johnson, Deputy Magistrate and Deputy Collector of Moorshedabad, is transferred to Beerbhoom, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821.

Moulavy Abdool Kurreem, Deputy Magistrate and Deputy Collector of Mymensing, is transferred to Noacolly, in which District he will exercise the full powers of a Magistrate.

Mr. O. S. Stack, Deputy Magistrate and Deputy Collector of Rajshahye, is vested with the powers described in Section I., Act X. of 1854, in that District.

The 10th November 1860.—Mr. S. M. Smylie to be a Sub-Assistant in the 3rd Division Revenue Survey.

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.* :—

In Dacca.

Baboo Ram Coomar Bose.

In Furreedpore.

Baboo Bhugwan Chunder Bose.

In Backergunge.

Moulavy Dullecloodeen Ahmed.

In Bhaugulpore.

Baboo Kishen Chunder Ghose.

In Monghyr.

Rajah Joy Mungul Sing, Bahadoor.
Baboo Gooroopersaud Sein.

In Purneah.

Moonshee Fuzzulut Hossein.
Mr. Henry Cave, Junior.

In the Sonthal Pergunnahs.

Ex-Officio. { Mr. B. Wood, Deputy Commissioner. „ W. C. Taylor, „ E. N. C. Braddon, „ C. W. Wilmot, „ J. Scott, } Assistant Commissioners.

In Behar.

Syud Noorool Hossein.

The 12th November 1860.—Mr. J. F. K. Hewitt to officiate as Magistrate and Collector of Bancoorah.

Baboo Pertaubnarain Sing, Deputy Magistrate and Deputy Collector of Bood Bood, is vested with the full powers of a Magistrate in Burdwan and Bancoorah.

Messrs. G. N. Wyatt and W. F. Gibbon to be Members of the Ferry Fund Committee of Chumparun.

Baboo Hurkissen Doss to be a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector, under Regulation IX. of 1833, in Cuttack, to be employed on the Tributary Mehals.

The 13th November 1860.—Moulavy Gholam Hossein, Deputy Magistrate and Deputy Collector of Tipperah, is transferred to Furreedpore, in which District he will exercise the full powers of a Magistrate.

The 15th November 1860.—Mr. G. O'Gorman, Assessor in Pubna, to be also an Assessor and Deputy Collector, under Act XXXII. of 1860, in Mymensing.

Leave of Absence.—*The 8th November* 1860.—Sub-Assistant Surgeon Sib Chunder Kurmokar, Native Teacher of Materia Medica in the Medical College, for six months, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 10th November 1860.—Captain J. S. Davies, Senior Assistant to the Commissioner of Chota Nagpore at Lohardugga, for five days, under Section XII. of the new revised Absentee Rules, in extension of the leave granted to him on the 15th ultimo.

Moonshee Mahomed Alli, Moonsiff of Begumgunge, for one year, under Section IX. of the Uncovenanted Absentee Rules.

The 12th November 1860.—Mr. E. Drummond, Officiating Magistrate and Collector of Bancoorah, for four weeks, under the Financial Resolution of the 14th of October 1857, to proceed to the Presidency to appear before the Standing Medical Committee.

Baboo Obhoy Churn Bose, late Deputy Magistrate and Deputy Collector of Baraset, for one month, on Medical Certificate, under Clause I., Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATION.—*The 12th November* 1860.—Baboo Gooroo Churn Doss, Deputy Magistrate and Deputy Collector, under the Dacoity Commissioner, having resumed charge of his Office on the 2nd instant, the unexpired portion of the leave granted to him on the 3rd of September last is cancelled.

Baboo Poornoo Chunder Bannerjee, Deputy Magistrate and Deputy Collector of Pubna, having joined his Office on the 22nd ultimo, the unexpired portion of the leave granted to him on the 4th of September last is cancelled.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4087.

APPOINTMENTS.—*The 9th November* 1860.—Probationary Assistant Overseer Noyan Chunder Chatterjee is transferred from the Barrackpore to the Dinagepore Division.

Probationary Assistant Overseer Nundocoomar Bhuttacharjee is transferred from the 24-Pergunnahs to the Damoodah Division.

The 14th November 1860.—Lieutenant M. A. Sweney, I. N., is appointed to the Survey of the River Gorace and its connected Sea Channels.

The 15th November 1860.—Probationary Assistant Overseer P. F. Hughes is transferred from the Hidgellee to the Damoodah Division.

Mr. W. Ramsay, who has been appointed by the Government of India, in the Public Works Department, a temporary Sub-Engineer of the 3rd Class and posted to Bengal, is attached to the Ganges and Darjeeling Road Division.

NOTIFICATION.—*The 6th November* 1860.—Baboo Sham Chand Gossein has been appointed to the Lower Subordinate Establishment of the Department of Public Works in Bengal, as a Sub-Overseer of the 2nd Class, 3rd Grade, and is posted to the 24-Pergunnahs' Division.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—The Reverend J. Sharkey, Chaplain of Peshawur, has obtained eight weeks' leave, from the 27th September last, to enable him to proceed to the Presidency, preparatory to availing himself of the eighteen months' leave granted him in *Punjab Gazette* of the 29th August 1860.

General Department, No. 2867, dated 3rd November 1860.

Mr. R. N. Cust, Officiating Financial Commissioner, has obtained two months' indulgence leave, under Section XII. of the Civil Service Absentee Rules, from such date as he may avail himself thereof.

General Department, No. 2886, dated 3rd November 1860.

Posting.—Lieutenant E. H. Paske, Deputy Commissioner, 3rd Class, is posted to the Goojrat District.

General Department, No. 2805, dated 2nd November 1860.

Appointments.—With the approval of the Supreme Government, Mr. G. C. Barnes, C. B., Commissioner and Superintendent, Cis-Sutlej States, is appointed Agent to the Lieutenant-Governor for the States of Puttiala, Jheend, and Nabha.

Political Department, No. 1214, dated 2nd November 1860.

Mr. H. B. Hardinge, Assistant Commissioner is appointed an Assessor of Income Tax, under Act XXXII. of 1860, for the Goojrat District.

Revenue Department, No. 1656, dated 2nd November 1860.

Mr. R. Kidchant is appointed a Probationary Extra Assistant Commissioner, and posted to the Jhung District.

General Department, No. 2870, dated 3rd November 1860.

Captain H. McKenzie is appointed to officiate as Deputy Commissioner of the Rawulpindee District until further orders.

General Department, No. 2884, dated 3rd November 1860.

Mr. J. W. Smith, Personal Assistant to the Commissioner of Lahore, will revert to his appointment of Assistant Commissioner, and is posted to the Umritsur District.

General Department, No. 2985 A., dated 3rd November 1860.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 2ND NOVEMBER 1860.

9th Police Battalion.

No. 428.—*Transfer.*—Havildar Deva Singh, from the late Hoshyarpore Levy, as Havildar, to fill an existing vacancy.

LAHORE, 3RD NOVEMBER 1860.

No. 430.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers, of the Punjab Irregular Force, are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

NAMES OF CLAIMANTS.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made. Names.	Rank.	Last Corps.	Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
Mussamut Golabee	25	0	5	3	Seikh Jut	A mole on the left side of upper lip. Mark of a boil above the left hip; another on left foot.	Village of Kullah, Pergunnah Turun Tarun, Zillah Umritsur.	Wife.	Punjab Sing	Sepoy.	1st Punjab Infantry.	14th Aug. 1858.	14th Aug. 1860.	2-12	Life.	Meerut.
Surfoo	60	0	5	6½	Mussubee	White beard. Several black spots on his chest and breast.	Ditto.	Father.	Heema Khan.	Ditto.	2nd Ditto.	8th Sept. 1857.	8th Oct. 1858.	2-12	Ditto.	Ditto.
Lukha	40	0	5	7	Ditto.	Several moles on his throat.	Veerpaul, Jundeeala, Umritsur	Ditto.	Jowahir.	Ditto.	Ditto.	27th Aug. 1857.	Ditto.	2-12	For 12 years.	Ditto.
Take Sing. (deceased)	60	0	5	6	Seikh.	Mark of a black spot on his left cheek.	Vahir, Turun Tarun, Umritsur.	Ditto.	Heera Sing.	Ditto.	Ditto.	From 8th April 1858 to date of his demise.	Ditto.	2-12	———	Ditto.

CORPS OF GUIDES.

No 431.—*Transfer.*—Sepoy Yahoot Khan, from the 6th Punjab Police Battalion.

G HUTCHINSON, *Major*,

Offg Secy to Govt., Punjab.

Orders by the Board of Revenue, Lower Provinces.

With a view to reduce as much as possible the costs incurred in Rent Suits under Act X. of 1859, it is ordered that, for the present, the practice now in force of issuing single processes of Summons by separate Peons in such Suits be discontinued. All Officers vested with the power of trying Suits under the above Act, are accordingly directed to assign to the same Peon as many Processes as may require to be served about the same time on Residents of the same Village. In such cases the charge for Tulubanah will of course be distributed by the Court over the several cases to which such Processes may belong.

By Order of the Board of Revenue, Lower Provinces,

H. L. Dampier,
Offg. Secretary.

Fort William,
The 16th November 1860.

Opium Notification.

Notice is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.*:—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A Eden,
Offg. Junior Secretary.

Fort William,
The 1st November 1860.

Notice.

Hindoo Holidays in November 1860.

The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. Harvey,
Sub-Treasurer.

General Treasury,
The 10th October 1860.

No. 2645.

Notification.

Alipore Jail Press.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. Mouat,
Inspector-General of Jails,
Lower Provinces.

Fort William;
25th October 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice.

IT is hereby Notified, for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax, No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6 ; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 P. M., on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

J. S. TIREMAN, *Captain*,
Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860.

N. B.—The principle of direct delivery will be observed as far as possible, *i. e.* Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
GRAIN AND PROVISION. *Victualling.*							
Rice (Moonghy) ...	4711002	294438	Singapore ..	2632256	10000 0	22000 0 0	
			Penang ..	1794880			
			Malacca ...	19266			
			Labuan ..	87600			
Rice (Arracan) ...	827744	51734	Singapore ..	270720	1000 0	2200 0 0	
			Penang ...	115776			
			Malacca ...	441248			
Rice (Java) ...	132928	7683	Singapore ...	89280	500 0	1100 0 0	
			Malacca ...	43648			
Rice (Raw) ...	16000	1000	Singapore ...	8000	50 0	110 0 0	
			Penang ...	8000			
Dholl, Jowar ...	186156	11635	Singapore ...	87120	400 0	880 0 0	
			Penang ...	70032			
			Malacca ..	18300			
			Labuan ...	10704			
Pease (Java) ...	412632	25790	Singapore ...	225384	2000 0	4400 0 0	
			Malacca ..	64608			
			Penang ..	122640			

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Chenna ...	18500	.....	Singapore ..	10000			
			Penang ..	5000			
			Malacca ..	2500			
			Labuan ..	1000			
Ghee ..	155344	.....	Singapore ...	89008	5000 0	11000 0 0	
			Penang ...	47008			
			Malacca ...	12192			
			Labuan ...	7136			
Split Pease ..	Altogether depends on departure of European Troops. Quantity small for past year.						
Salt ...	154944	....	Singapore ..	76400			
			Penang ..	54976			
			Malacca ..	20000			
			Labuan ..	3568			
Turmerick ...	8304						
Tobacco ...	73688	....	Singapore ..	4000			
			Penang ...	3136			
			Malacca ..	832			
			Labuan ..	836			
Chillies ...	6192	....	Singapore ..	3500			
			Penang ..	1028			
			Malacca ..	336			
			Labuan ..	1328			
Pepper ..	2336	....	Singapore ..	1200			
			Penang ..	448			
			Malacca ..	144			
			Labuan ..	544			
Corriander Seeds ..	1728	.....	Singapore ..	1200			
			Penang ..	224			
			Malacca ..	80			
			Labuan ...	224			
Cummin Seeds ..	1728	.....	Singapore ...	1200			
			Penang ..	224			
			Malacca ...	80			
			Labuan ..	224			
Hogs' Lard ..	5344	....	Singapore ..	4000			
			Penang ...	1344			
			Malacca ...	..			
			Labuan ..	..			
Salt Fish ..	42080	.....	Singapore ..	31000			
			Penang ..	2624			
			Malacca ..	5456			
			Labuan ..	..			
Oil, Cocoanut ...	97438	.....	Singapore ...	72500			
			Penang ...	15312			
			Malacca ...	9584			
			Labuan ..	42			
Onions ..	1896	....	Singapore ...	1000			
			Malacca ..	..			
			Penang ..	896			
			Labuan ...	..			
Tamarind ..	8136	....	Singapore ...	1000			
			Labuan ...	7136			
Bran ..	Depends altogether on requisitions from Ships; about 1,00,000 issued in 1860, none in 1859.						
Flour ..	Depends altogether on arrival and departure of Troops.						

Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.		Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	Remarks.
Garlic ..	321	Or as much as may be required, quantity uncertain.					
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.					
Coffee ...	1200	Ditto	Ditto		Ditto.		
Sugar ...	5000	Ditto	Ditto		Ditto.		
Bread ...	54000	Ditto.	Singapore ..	30000			
			Penang ..	24000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.						
Beef (1st sort Grass-fed)	40000	.....	Singapore ..	25000	Or as much as may be required, dependent upon the arrival of Troops.		
			Penang ..	15000			
Mutton (1st sort Grass-fed) ..	Or as much as may be required						
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ...	70000	Or as much as may be required for Singapore and Penang.					
Fire-wood ..	200000	Or as much as may be required.					
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.						
Beetle-nut ..	Ditto	Ditto		Ditto.			
Salt Beef in Barrel ..	3500	Quantity depends on arrival and departure of Troops.					
Salt Pork in Barrels ..	3500						
Water for Ships ..	70000 Tons	But altogether dependent upon arrival and departure of Ships.			Grain and Provisions and Victualling Supplies, excepting Rice, Dhall, Ghee, and Java Pease, Dollars 5000.	Rupees 11,000.	
Avil ...	Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China.						
Cuddala ...	Depends altogether upon arrival and departure of Native Troops.						
Paun Leaves ..	Ditto	Ditto		Ditto.	Ship Supplies.		
Hay .	Depends upon arrival of Horses from Bombay, Madras or Calcutta.						
Straw ...	Ditto	Ditto		Ditto.	1000	22000	
Furniture for Hospitals, Offices and Barracks ...	Small supply, unless at the arrival of Troops, &c, when requisition will be large.						
Hospital Clothing, such as Quilts, Cotton ...	100						
Quilts, Plain ..	200						
Sheets, White ..	200						
Pillows, Coir ...	200						
Pillows, Cotton ..	50						
Pillow Cases ...	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.						
Caps, Gingham or Grey Shirting; Caps lined with Flannel ...	50						
Gowns, Gingham or Grey Shirting ..	200						
Trowsers lined, Grey Shirting ...	200						
Trowsers lined with Flannel ...	200						
White Shirts, plain ...	200						
Banians, Flannel ...	50						

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1962.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	Remarks.
Drawers, Flannel ...	50					
Gowns, Grey Shirting, lined with Flannel ..	20					
Socks, Flannel ..	100			$ 500		
Socks, Worsted ..	48			... 100		
Towels, round ..	30					
Towels, small ..	20					
Blankets ...	40					
Musquito Curtains ..	12	As required for Hospital, or in lieu of unserviceable.		Hospital Clothing		
Slippers ...	50					
Settringees ...	50					
Tin Sauce Pans, sizes 1st, 2nd, and 3rd ...	36			Utensils		
Tin Pots, Quarts ...	50					
Tin Pots, Pints ...	50					
Tin Dram Cups ...	12					
Bed Pans, Pewter ..	12					
Urinals, Pewter ..	12					
Spitting Pots ...	50					
Globe Lamps, complete .	12					
Chickens ..	3000	Daily delivery.	At the different Hospitals ..	$ 500		
Fowls ..	1000					
Rice Flour ..	Supply small, but will greatly increase on the arrival of European Regiments and Sick from China.			For Hospital Supplies	Rupees 1,100	
Leeches ..						
Plantain Leaves ..						
Wax Candles ..						
Pots of sizes ..						
Charcoal ...						
Lime ..						
Brooms ..						
Baskets ..						
Butter ...						
Barley ...						
Carts ..	800	*Monthly.* 50				
Coolies ...	Supply small.					
Horse Boxes for boardship ..	Altogether dependent on requisitions from Ships.					
Privy Boxes for boardship ..						
Caboose Boxes for boardship						
Kegs of sizes ..				$ 100	Rupees 220.	
Bucket ...						

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

Commissariat Office;
Singapore,
The 12th September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rumpoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 10 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 3 0	

Number.	Toorjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	40 1 7 0	22 4 0	29 1 3	
19	3031	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund ..	1080 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singkia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgange, Pergunnah Monghyr ..	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*— The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	791	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkurcepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkurcepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	178	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2204	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore...	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	214	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	1
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1351	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, shewing the least Depth of Water in the Bhaugiruttee River, from 5th to 9th November 1860.

Names of Places, &c.	Least Depth of Water.	Remarks.
	Ft. In.	
Above its Entrance in Ganges ...	10 0	The Works at the new Entrance have lowered the bed of the Channel, since the 11th of October last, twelve feet and upwards. This shoal is now more than four miles in length. The water at the Head is quite still, the current of the Ganges flowing entirely away from the Entrance: the sand has been all removed, but the bed at the Head being now clay and mud, the River will probably close in ten or twelve days.
On the Entrance Bar...	2 3	
From thence to Jungypore, 13½ Miles ...	2 0	
From Jungypore to Berhampore, 46 Miles ..	2 0	
From Berhampore to Cutwa, 50 Miles ...	2 6	
And from Cutwa to Nuddea, 46 Miles ...	2 9	The Upper Matabanga will be kept open.

Height of water on Gauge at Berhampore on the 9th November 1860, plus 2 feet 3 inches.

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

Bhagiruttee Entrance,
The 11th November 1860.

Notice.

The Interest and Responsibility of Robert Smith, Henry Hyndman Kennedy, Rowland Hamilton, Andrew Brand, and William Crawfuird Sterndale, in the firm of Smith, Farie and Co., ceased on the 30th of June last.

Robert Smith,
Henry Hyndman Kennedy,
Rowland Hamilton,
Andrew Brand,
William Crawfuird Sterndale,
By their Constituted Attorney,
James Steel.

With reference to the above, the business of the firm of Smith, Farie, and Co., which, since the 30th of June last, has been carried on by the undersigned, James Steel, will from this date be carried on by William Grant and James Steel, in conjunction with James Smith at Liverpool, under the two Firms of James Smith and Co. at Liverpool, and Grant, Smith, and Co. at Calcutta.

James Smith,
By his Attorney,
William Grant.
William Grant.
James Steel.

The 1st November 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 14th Nov. 1860.

Liabilities.				Assets.			
Proprietors' Capital ...	...	1,07,00,000	0 0	Government Securities ...	...	11,39,077	0 0
Reserve Fund ...	...	2,05,001	1 9	Dues from Government ...	...	5,31,455	9 4
Current Accounts ...	...	1,71,37,006	4 5	Cash ...	...	3,01,03,792	9 3
Cash Credits Undrawn ...	...	1,70,449	12 3	Loans on Deposit of Securities ...	...	85,69,700	0 0
Other Claims	...	2,61,146	9 8	Discount Loans on ditto ...	...	44,46,350	0 0
Bank Notes	...	1,81,66,660	0 0	Accounts of Credit on ditto ...	...	3,87,700	0 0
Post Bills	...	2,76,211	9 3	Government Bills discounted ...	...	3,66,990	8 0
Profit and Loss *(Rebate Account)* ...	...	29,795	10 10	Mercantile Bills ditto ...	...	12,17,316	9 0
				Dead Stock	...	1,81,157	4 7
				Stamp Duties	...	2,145	12 0
				Interest accrued	...	618	12 0
Co.'s Rs.		4,69,46,304	0 2		Co.'s Rs.	4,69,46,304	0 2

Published by order of the Directors,
Geo. Dickson,
Secretary and Treasurer.

D. Woods,
Offg. Accountant.

Underwriters' Screw Steam and Tug Company, "Limited."

Registered under Act XIX. of 1857.

An Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 3 o'clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

Dutts, Linzee, and Co.,
Secretaries.

Notice.

Mr. John Parratt, Junior, is authorized to sign our Firm from this date.

Kelly & Co.

Calcutta,
The 1st November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. 1., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce ...	0 5 4	0 13 4
More than ½ and less than ¾ an ounce ...	0 8 0	0 14 8
„ ¾ „ „ 1 of an ounce ...	0 13 4	1 12 0
„ 1 „ „ 1½ ounce ...	1 0 0	1 13 4
„ 1 oz. but „ 1½ ounce ...	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce ...	0 5 4	0 13 4
„ more than ½ and less than ¾ an ounce ...	0 8 0	0 14 8
„ „ ¾ „ „ 1 of an ounce ...	0 13 4	1 12 0
„ „ 1 „ „ 1½ ounce ...	1 0 0	1 13 4
„ „ 1 oz. „ 1½ ounce ...	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs. As. P.
If weighing less than 2 oz. ...	0 2 4
„ more than 2 ounces but less than 4 oz. ...	0 2 0
„ „ 4 „ „ „ 6 oz. ...	0 3 4
„ „ 6 „ „ „ 8 oz. ...	0 4 0
„ „ 8 „ „ „ 10 oz. ...	0 5 4

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1007.

The 6th November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 20th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 17th, and Inland Postage to Bombay

must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under ¼	Ounce	Rs.	0	6	0
„ ¼	„	„	0	8	0
„ ½	„	„	0	14	0
„ 1	„	„	1	1	0

No. 1939.

The 9th November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Sunday, the 18th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 1940.

The 9th November 1860.—The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.	*Vid* Marseilles.			*Vid* Southampton.		
	Under ¼ ounce	Rs.	0	6	0	Rs. 0	4 0
	„ ¼ „	„	0	8	0		
	„ ½ „	„	0	14	0	„ 0	8 0
	„ 1 „	„	1	0	0		
	„ 2 „	„	2	0	0	„ 1	0 0

No. 1916.

The 7th November 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Lancefield*, will be closed at this Office on Monday, the 19th instant, at 6 P. M.

No. 3958.

The 13th November 1860.—Notice is hereby given, that the letters for the Overland Mail, despatched from this Office up to the 2nd instant, and the Express Mail of the 3rd, were in time for the Steamer that left Bombay on the 12th idem.

No. 2008.

The 15th November 1860.—Notice is hereby given, that in consequence of the departure of the Steamer *Baltic* having been postponed, the Mails for Akyab, Rangoon, and Moulmein will be closed at this Office on Saturday, the 17th instant, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

Names of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Bengal* ..	P. & O. S. N. Co. ..	23rd Nov. 1860 ...	Suez ...	Madras, Ceylon & Aden.	
„ *Baltic* ..	Mackinnon, McKenzie & Co.	19th „ „ ..	Moulmein ...	Akyab and Rangoon.	
„ *Lancefield* ...	Jardine, Skinner and Co. ...	20th „ „ ..	Hong-Kong...	Penang and Singapore.	

The 16th November 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

No. 93.]

The Calcutta Gazette.

WEDNESDAY, NOVEMBER 21, 1860.

HOME DEPARTMENT.

No. 2231.

Fort William, the 20th November 1860.

Notification.—His Excellency the Earl Canning, G. C. B., Viceroy and Governor General of India, having quitted Calcutta for the purpose of proceeding to the North-Western Provinces of the Presidency of Fort William in Bengal, and other parts of India, the same is hereby Notified, conformably with Section III. of Act XLIV. of 1860.

It is hereby further Notified, that the Hon'ble Sir Henry Bartle Edward Frere, K. C. B., First Ordinary Member of the Council of the Governor General of India, has this day taken his Seat as President of the said Council, under the appointment made by the Governor General of India in Council on the 8th instant; and it is hereby further Notified that the Hon'ble Sir Henry Bartle Edward Frere has also this day assumed the Office of Deputy Governor of the Fort and Garrison of Fort William, under the appointment made by the Governor General of India in Council on the same date.

The usual Salute has been fired from the Ramparts of Fort William.

By Order of the Hon'ble the President in Council.

No. 2234.

The 17th November 1860.

Appointment.—The Reverend J. Rose to be Chaplain of the Governor General's Camp during His Excellency's approaching tour.

No. 2238.

The 19th November 1860.

Notification.—In continuation of the arrangements notified in Order No. 2223, published in the *Gazette* of the 17th instant, the Governor General in Council is pleased to make the following Order:—

Mr. A. B. Sampson, B. A., Assistant Secretary in the Public Works Department, will accompan the Governor General.

No. 2239.

Kisto Chunder Roy, a Clerk in the Audit Branch of the Office of the Director-General of Telegraphs in India, having been dismissed for gross misconduct, in having improperly and surreptitiously communicated a copy of a letter written to Government by the Director-General, and in having fabricated other letters purporting to be connected therewith, the said Kisto Chunder Roy is declared to be incapable of serving the Government in any capacity for the future.

W. Grey,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5581.

Fort William, the 19th November 1860.

The under-mentioned Officers of the Mysore Commission are appointed Special Assessors, under Section XXXI. of Act No. XXXII. of 1860, in their respective Divisions in Mysore, *viz.*:—

The Superintendent of Bangalore Division.
" " " Chittledroog Division.
" " " Astagram Division.
" " " Nuggur Division.
" " " Coorg.

Also the Officer in charge of the Commissioner's Treasury at Bangalore.

No. 5583.

Captain W. Osborne, C. B., Political Agent, Rewah, has obtained leave of absence to proceed to Calcutta, preparatory to applying for Furlough to Europe on Medical Certificate.

A. R. YOUNG,

Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

MEMORANDUM.

THE Financial Resolution, published in the *Gazette* of the 17th instant, is re-published, with the following alterations and additions :—

No. 119.

Fort William, the 16th November 1860.

The following Resolution is published for general information :—

The leading principles upon which it was resolved that a more efficient system of Financial control throughout the various branches of the Civil and Military Departments of the Public Service in India should be established, have been fully stated in the Government Resolutions, Nos. 27 and 31, dated respectively 7th and 23rd April 1860, and in the General Order of Government of the 6th July last, No. 710, which is the Resolution specially affecting the Military Department.

2. The Military Finance Commission (reconstituted by G. O. G. G. No. 681 of 29th June 1860,) on the one hand, and the Budget Committee, convened under the Order of Government of India, No. 39, dated 11th May 1860, on the other hand, have been sedulously engaged in considering how the details of the several measures involved in the new system may best be carried out, with the fullest possible adaptation of the principles prevailing in England to the existing circumstances of this country.

3. In Resolution No. 710 of the 6th July last, the general functions to be entrusted to the Military Finance Department were defined and described in detail; and these were directed to be exercised, pending the organisation of the Department, by the Military Finance Commission, as the representative for the time being of the Military Finance Department.

4. In Resolution No. 7371 of the 18th August last, in the Financial Department, reviewing the Report of the Budget Committee, and in the Report No. 7, dated 15th June 1860, of the Military Finance Commission, approved by Government, in letter No. 1309, dated 31st July 1860, the general principle to be followed in approximating the Indian to the English system in all Departments were considered and determined; and the formation of a Board of Audit has accordingly been resolved on, with the view to ensure the strict appropriation of the monies in the Civil and Military Departments, in accordance with the grants made, and for the performance of the duties below detailed.

5. The time has now arrived for giving full effect to these Resolutions, by such a practical organization of the several subordinate Departments, as shall provide efficiency of Financial control at the most reasonable cost, and at the same time secure the smooth and uniform action of the system.

6. The functions of the Chief of the Military Finance Department, as described in the Resolution of the 6th July, are, in most material points, similar to those that will be exercised in the Civil Finance Department by the Accountant General to the Government of India, who will in future be designated the Auditor General of India. It is desirable, on considerations of economy and efficiency, as well as for the sake of uniformity of system, to assimilate the arrangements which it is proposed to introduce into these two great divisions of the Public Service, by bringing these two functionaries (Auditor General and Head of the Military Finance Department) into co-ordinate relations, so that, whilst retaining entire freedom of action in matters specially relating to their respective Departments, they may act in unison in regard to all questions of general organisation, policy, and economy, as affecting Estimates, Budget, Audit and Accounts, and determine together any important questions that may arise in connection with the final Appropriation Audit, and other arrangements of a general nature.

7. His Excellency the Governor General in Council is therefore pleased to resolve, that the new Board of Audit shall consist of two Members, of whom the first will be Auditor General of India, hitherto the Accountant General to the Government of India, and the second the Chief of the Military Finance Department.

8. The Members of the Board will act together in all matters of general organization and control connected with the objects set forth in paragraph 6, and will together be responsible for the right and strict conduct of the final Appropriation Audit; but in all other respects, as Heads of the Civil and Military Finance Departments, they will exercise independent jurisdiction over their respective divisions of the Service.

9. The Civil and Military Finance Departments will thus be respectively presided over by a Chief, with a seat at the Audit Board; and both these Officers will exercise, independently of each other, in reference to the Departments assigned to them, all the functions of the character described in the Resolution of the 6th July 1860, passed for the Military Department. Under this arrangement, in the Military Department there will be, in addition to the Chief, a Controller at each Presidency, who, exercising the general powers laid down for that Officer in the same Resolution, will supervise and control the Military Accountant, as well as the Local Auditors, or Examiners and Compilers. The Compilers will be charged with the classification and preparation of the Accounts; and there will be independent Examiners, who, under the general

rules framed for the Department, will perform the duties of detailed examination and check of charges, being subject to the final control of the Chief of the Department, and also, in matters of Office detail, to the immediate and close inspection and supervision of the Controllers.

10. In nearly a similar manner the Civil Department will consist of a Chief of the Department, designated Auditor General of India, of Local Auditors under each Government, nearly corresponding with the Military Controllers, and of Local Examiners or Civil Pay-Masters, as defined in paras. 81 to 85 of the Report of the Budget Committee, and already prescribed in Resolution of the 18th August last.

11. In furtherance of these Resolutions, His Excellency the Governor General in Council is pleased to make the following appointments, those for the Madras and Bombay Presidencies being subject to such modifications and alterations as may hereafter, in communication with the Governments of these Presidencies, be deemed necessary :—

BOARD OF AUDIT.

1st Member and President ...	Hon'ble E. Drummond, (Accountant General to the Government of India).
2nd Member ...	Colonel G. Balfour, C. B., (President of the Military Finance Commission).

FOR BENGAL PRESIDENCY.

Controller of Military Finance ...	Lieut. Col. E. G. J. Champneys (Military Auditor General), on leave.
Officiating ditto ...	Lieutenant-Colonel J. C. Hannyngton (Officiating Military Auditor General).
1st Examiner, Pay Department	Major W. S. Ferris (Deputy Military Auditor General).
2nd Ditto ...	Captain Malleson (1st Assistant Military Auditor General).
3rd Ditto ..	R. H. Hollingberry, Esq., (2nd Assistant Military Auditor General), on deputation. Capt. F. C. Tombs (Officiating 2nd Assistant Military Auditor General).
Examiner of Commissariat, Barrack, Stud, and Clothing Departments ...	Major G. Newholt (Auditor of Commissariat Accounts), on leave
	Major T. F. Hobday (Officiating Auditor of Commissariat Accounts).
Assistant Examiner	Major T. James (Extra Assistant Auditor of Commissariat Accounts).
Superintendent of Clothing Department ...	Colonel H. P. Burn.
Offig. Supt. of Clothing Department ...	Major M. Turnbull (Army Clothing Agent).
In charge of the duties of the Department ...	G. Kellner, Esq.
Examiner, Ordnance Department ...	Captain F. D. Urquhart (3rd Assistant Military Auditor General), on leave.
Ditto Offg. Ditto ...	Lieutenant J. Leonard (Officiating 3rd Assistant Military Auditor General.)
Examiner, Ordnance Department ...	Lieutenant J. Leonard (3rd Assistant Military Auditor General).
Examiner, Medical Department ...	
Officiating Do. ...	Assistant Surgeon N. Chevers, M. D., (Secretary to Principal Inspector General).
Military Accountant ...	
Compiler ...	E. W. Hollingberry, Esq.

FOR MADRAS PRESIDENCY.

Controller of Military Finance ...	Colonel McGoun (Military Auditor General).
1st Examiner, Pay Department ...	Major J. Stewart (Deputy Military Auditor General).
2nd Ditto ...	Captain C. H. Drury, 1st Assistant Military Auditor General (absent). T. E. Greenfield, Esq., Officiating.
Examiner of Commissariat, Clothing, Remount, and Barrack Departments ...	Lieutenant-Colonel W. H. Budd (Auditor of Commissariat Accounts).
Examiner, Ordnance Department ...	Captain Fasken (Assistant to Inspector General, and Auditor of Ordnance Accounts), on leave).
Officiating Examiner, Ordnance Department	Captain A. Stewart (Officiating Assistant to Inspector General of Ordnance, and Auditor of Ordnance Accounts).
Examiner, Medical Department ...	
Officiating ...	Secretary to Principal Inspector General.
Military Accountant ...	
Compiler ...	Captain J. W. Rideout, 2nd Assistant Military Auditor General (absent). E. Mahoney, Esq., Officiating.

FOR BOMBAY PRESIDENCY.

Controller of Military Finance ...	Colonel G. Jameson (Military Auditor General).

Officiating Controller of Military Finance ...	Colonel G. H. Robertson, C. B., (Officiating Military Auditor General).
1st Examiner, Pay Department and Indian Navy ...	Captain A. F. Chitty (Deputy Military Auditor General).
2nd Examiner, Pay Department ...	T. Selby, Esq., (Assistant Military Auditor General).
Examiner of Commissariat, Barrack, Remount, and Clothing Departments ..	Colonel Swanson (Auditor, Commissariat Accounts), on leave.
Officiating, ditto ...	Major R. J. Shaw (Officiating Auditor, Commissariat Accounts).
Examiner Ordnance Department ...	2nd Captain A. A. Bayly (Assistant Military Auditor General).
Officiating ...	Assistant Surgeon W. C. Coles (Officiating Secretary to Principal Inspector General).
Military Accountant ...	
Compiler ...	

12. The Members of the Board of Audit, in their respective Departments, will be in direct communication with Government, and will aid the Financial and other Departments of the Government of India in examining and deciding on the various arrangements for the Budget Estimates and Accounts, and in performing all the functions set forth in the Resolutions referred to in paragraphs 1, 2, and 4 of this Resolution. And to this end every assistance will be afforded by the several Departments of Government to the Board of Audit, by furnishing papers and information of every kind in connection with the functions of the Board.

13. When the Budget Estimates have been sanctioned by the Government of India, it will rest with the Members of the Board of Audit, each in his own Department, to see that the Financial Officers of his Department efficiently and punctually discharge the duties severally assigned to them. All questions unprovided for by the Budget Estimates or Standing Rules of the Department, will be referred, through the proper channel, to the Head of the Civil or Military Department to which they relate, and will be considered and decided on by him, if it be within his own competence to dispose of them.

14. In all cases where the matter referred involves questions which it is beyond the powers of either Head of Department to dispose of—such as when both Civil and Military Departments are involved, or where the orders of any Local Government are in question—the Head of the Department referred to will, if necessary, consult his colleague in the Audit Board; and, if the occasion calls for further reference, the matter may be referred to the Government of India for final decision.

15. All questions arising during the course of the year for which the Estimates have been sanctioned having been disposed of, the final Appropriation Audit of the two Departments (Civil and Military) will be conducted independently by the Head of that Department, who will satisfy himself and report to Government on the mode in which the several Controllers of Finance, and all Officers subordinate to them, have performed their respective duties.

16. Whenever those duties have been efficiently performed, and the limits of the Budget Estimates been carefully observed, the Appropriation Audit will be effected by the Head of the Finance Department (Civil or Military), without reference to his colleague or to any other authority.

17. It is only when there has been a departure from the limits of the Budget Estimate, or when the proceedings of other Departments, or any orders of any Local Government, are in question, that any reference to the Board of Audit in its collective capacity will be necessary; and it will rest with the Board to decide how far their own authority will suffice to dispose of such questions, and when it may be necessary to refer to the Government of India.

18. The direct control of the Audit Board, and of the two Heads of Departments forming it, will however be confined to the Offices of Audit, Finance, and Account. No orders or instructions will be issued to any Local Government or Administration, nor will any orders or instructions of such Government or Administration be altered or amended, except by the Government of India or under its express authority.

19. The Military Finance Department will, with due regard to the requirements of the Audit Board as respects the Accounts for ensuring strictness of Appropriation Audit, be administered, in accordance with this and the Resolutions above quoted, by the Chief of the Department, in association, for the present, with his colleagues in the Commission, R. Temple, Esq., and Lieutenant-Colonel R. S. Simpson.

20. The general and executive duties of account, examination, and check, now entrusted to various Officers in the three Presidencies—the Military and Medical Accountants, the Military Auditors General, the Auditors of Commissariat, Ordnance, Medical, Clothing, Barrack, and Stud Accounts, and others—will continue to be performed by the Officers in charge, until regularly transferred, under orders from the Head of the Department, to the Officers appointed as above, in each Presidency respectively, for the several duties; and all orders and regulations hitherto in force will, as far as they may be consistent with the instructions contained in the Resolutions of Government, continue to be observed. Such modifications of existing arrangements as may be found necessary will be applied for in due course; but no duty will be discontinued or relaxed until due provision has been made for the interests of the Public Service.

21. Detailed arrangements will be made by the Board of Audit and the Chiefs of the respective Departments, for the right performance of the duties for which they are respectively held responsible.

22. The several Controllers and Examiners will exercise the functions and perform the duties prescribed by this Resolution and those herein re-

ferred to, from the earliest practicable date, which will be determined by the Chiefs of the respective Departments, pending which the duties of all Departments will continue to be conducted under existing rules.

23. The Military Finance Commission (originally constituted with Colonel Jameson as President, and Colonels Burn and Balfour as Members), whose services have already been of great value, and are deserving of the highest commendation, will continue to aid the Government of India in carrying out the work of retrenchment and economic reform for which it was originally constituted; but all functions of direct administration, check, and control, heretofore exercised by the Commission as a body, when re-constituted, will hereafter devolve on its President, who, in the capacity of a Member of the Board of Audit, and Head of the Military Finance Department, will, in conjunction with the other Members of the Commission, continue to assist in the general organization of the Department.

24. The Auditor General will, in like manner, enforce the principles of economic reform in the Civil Branch; and the Heads of the Civil and Military Departments, forming the Audit Board, will, in concert, devise the arrangements necessary for the proper rendering of the Accounts, and for ensuring strictness of Appropriation Audit.

25. The subsidiary orders necessary for the exercise of the independent functions entrusted by the Resolution of Government to the Auditor General of India, and the Chief of the Military Finance Department (aided by the Members of the Commission), will be issued by those Officers respectively; and the Audit Board will likewise issue such subsidiary orders as may be requisite in regard to the Appropriation Audit.

26. It is to be understood by all the Departments concerned, that as a general rule, and except in special cases of emergency, or in cases in which the Governor General in Council shall otherwise direct, all proposals in the Military, Political, or Financial Departments, bearing on questions of Military Finance, and all proposals in the Public Works Department for expenditure (other than that on ordinary repairs), on Military Public Works, shall be sent for opinion and report to the Military Finance Department before the orders of the Governor General in Council are taken upon them.

By Order of the Governor General in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 123.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 16th November 1860.

Read a letter from the Secretary to the Government of the North-Western Provinces, No. 252A., dated the 6th instant, with its enclosure, on the subject of a reference connected with the Income Tax.

Read again the Orders of this Department dated the 12th October last, published in the *Calcutta Gazette* in Notifications Nos. 88 and 89 of the same date.

Resolution.—In the Resolution of this Department dated the 12th ultimo, published in the *Calcutta Gazette* in Notification No. 89 of the same date, it was decided in reply to a question from the Military Department whether, "if Hospital Apprentices be held liable to the Tax, the value of rations or compensation in lieu thereof is to be reckoned as part of the pay," that when these Officers are serving with any of the Forces they are exempt, and when serving as Assistants to Civil Surgeons they are liable to the Income Tax.

Referring to the principle laid down in the above-mentioned ruling, the Lieutenant-Governor of the North-Western Provinces enquires whether the Compensation allowed in lieu of rations to Soldiers and Non-Commissioned Officers in the Department of Public Works is subject to the Tax, and he remarks—"As the Public Works Department and the Subordinates of the Department can never, without being detatched from it, be engaged in Military duties, it follows, His Honor presumes, that the Compensation for rations here alluded to is subject to duties under Act XXXII. of 1860."

The question submitted by the Lieutenant-Governor has not, the Governor General in Council observes, been distinctly decided by the Government, but under the general ruling quoted in the margin, and contained in the letter from this Department to the Government of Fort Saint George, No 10437, dated the 12th ultimo, which was published in the Notification No. 88 of the same date, the view taken by the Lieutenant-Governor appears to His Excellency in Council to be correct.

Military Subordinates in the Public Works Department, whose incomes are 200 Rupees a year and upwards, are liable to the Tax.

Order.—Ordered, that a copy of the above Resolution be furnished to the Government of the North-Western Provinces, with reference to its letter noticed above.

Ordered also, that a copy of the Resolutions be published in the *Calcutta Gazette* for general information and guidance.

No. 298.

Extract from the Proceedings of His Excellency the Governor General in Council in the Military Department, under date the 9th November 1860.

No. 684.

To the Secy. to the Govt. of India,
Military Department.

Fort William, the 1st November 1860.

Sir,—I have the honor to solicit the orders of Government as to whether Native Commissioned

Officers, in the receipt of emoluments equal to or in excess of the Pay and Allowances of a Captain of Infantry, are liable to Income Tax.

2. I make this enquiry consequent on a reference made by the Pay-Master, Hyderabad Contingent, relative to the Ressaldar Majors of the 1st and 4th Regiments of Cavalry, whose emoluments are noted in the margin.

Ressaldar Major's Pay.	Order of British India.	Total.
1st Cavalry ... 413-3-7	31	444 3 7
4th " ... 413-3-7	62	475-3-7

I have, &c.,

(Sd.) J. Hannyngton, *Lieut.-Col.*,
Offg. Military Auditor-General.

Ordered, that a copy of the foregoing be forwarded to the Financial Department for consideration and orders.

(True Extract)

(Sd.) R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India.

No. 124.

Fort William, Financial Department.

The 16th November 1860.

It appears to His Excellency the Governor General in Council that the Native Commissioned Officers referred to in the above letter from the Officiating Military Auditor General must be held to be liable to Income Tax.

Ordered, that a copy of the above be sent to the Military Department for information, with reference to Extract from that Department No. 298, dated the 9th instant.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 17th November 1860.

No. 1141 *of* 1860.—His Excellency the Governor General of India in Council is pleased to direct that the Office of Presidency Pay-Master, which, under existing Rules, is required to be vacated on promotion to Lieutenant-Colonel, shall be removed from Class V. and placed under Class IV. in Government General Order No. 189 of the 10th June 1853, regulating the tenure of Staff employments.

Fort William, the 19th November 1860.

No. 1142 *of* 1860.—The under-mentioned Non-Commissioned Officer is admitted to Pension as specified opposite to his name:—

Serjeant Major John Stroud, of the 9th Battalion Artillery ...	2*s.* 6*d.* per diem, payable in Europe.

R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India.

Fort William, the 20th November 1860.

No. 1143 *of* 1860.—Captain and Brevet Major A. D. Dickens, of the 38th Regiment Native Infantry, Assistant Commissary General, is allowed leave of absence for one month, from such date as he may avail himself of it, to visit the Presidency, preparatory to applying for leave of absence on Sick Certificate to Europe, under the new Regulations.

No. 1144 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Captain and Brevet Major Arthur Davies Dickens, of the 38th Regiment Native Infantry, Assistant Commissary General ...	For fifteen months, under the new Regulations.

No. 1145 *of* 1860.—The following Order, issued by the Government of Bombay, is confirmed:—

No. 626, *dated 6th November* 1860.—Granting leave of absence to Europe, on Medical Certificate, to Sub-Conductor C. Montague, of the Bengal Sappers and Miners ...	For two years.

No. 1146 *of* 1860.—Jemadar Hoolass, of the Corps of Sappers and Miners, is permitted to resign the Military Service, in order to his employment in the Canal Department.

No. 1147 *of* 1860.—The following Promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
47th Regiment N. I.	Jemadar Fucqueerah Ram ...	Subadar ...	19th April 1858.	Matadeen Pandy, deserted.
	„ Ramjeawun Sing ...	Ditto ...	22nd Oct. 1858	Daviedeen Tewarey, deceased.
	„ Mohun Singh ...	Ditto .	1st May 1860.	Rambuccus Misser, invalided.
	„ Sheikh Kurmally ...	Ditto ...	Ditto ...	Shumshair Khan, invalided.
	„ Ramjeawon Tewary ...	Ditto ...	Ditto ...	Tegally Khan, invalided.
	„ Auchumbhit Singh ..	Ditto ...	Ditto ...	Runglall Singh, invalided.
65th Regiment N. I.	Havildar Beasur Tewary ...	Jemadar ...	Ditto ..	Mohun Singh, promoted.
	„ Bhyro Ojah ..	Ditto ...	Ditto ...	Sheikh Kurmally, promoted.
	„ Pirthee Sing ...	Ditto ...	Ditto ...	Ramjeawon Tewary, promoted.
	„ Mahomed Ally Khan ...	Ditto ...	Ditto ...	Auchumbhit Singh, promoted.
10th Regiment Punjaub Infantry ...	Jemadar Mahboob Sha ...	Subadar ...	26th Ditto ..	Sahadut Khan, struck off.
	Havildar Khooshial Sing ...	Jemadar ..	Ditto ...	Mahboob Sha, promoted.
	Jemadar Peer Bux .	Subadar ...	23rd Jan. 1859.	Emam Bux, deceased.
13th Ditto .	Havildar Painda Khan ..	Jemadar ...	Ditto ...	Peer Bux, promoted.
	„ Anoor Singh ...	Ditto ...	1st Feb. 1859.	Brigloll, discharged.
3rd Local Regiment, or Hill Rangers	„ Jaitoo Domnah ...	Ditto ...	24th Aug. 1860.	Dooleh Coodow, deceased.
2nd Regiment of Sikh Irregular Cavalry	Jemadar Futteh Singh ...	Naib Ressaldar .	6th April 1860.	Murdan Ali Khan, appointed Woordie Major.
4th Ditto ...	Naib Ressaldar Bussawah Sing, transferred from the 2nd Punjaub Cavalry ...	Appointed Ressaidar ...	9th Oct. 1858.	To complete the Establishment.
7th Irregular Cavalry	Ressaidar Gouse Mahomed Khan	Ressaldar ...	1st May 1860.	Mobariz Khan, invalided.
	Naib Ressaldar Mahomed Uslum	Ressaidar ...	Ditto ...	Gouse Mahomed Khan, promoted.
	Jemadar Mohib Ally Khan ...	Naib Ressaldar...	Ditto ...	Nusseeroola Khan, invalided.
	„ Juggutt Singh ...	Ditto ...	Ditto ...	Mahomed Uslum Khan, promoted.
	Kote Duffadar Gyadeen ...	Jemadar ...	Ditto ...	Mohib Ally Khan, promoted.
	„ Gopal Singh ...	Ditto ...	Ditto ...	Juggutt Singh, promoted.
Alexander's Horse ...	Naib Ressaldar Meer Ultaf Ally	Ressaidar ...	23rd July 1860.	Meer Ameer Ally, resigned.
	Jemadar Shaick Kummuroodeen .	Naib Ressaldar ..	Ditto ...	Meer Ultaf Ally, promoted.
Regt. of Benares Horse .	Ressaidar Mohumed Moortuza Khan	Ressaldar ...	1st Oct. 1859.	To complete the Establishment.

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Regt. of Benares Horse	Mohumed Bahadoor Ally Khan ...	Appointed Ressaidar ...	28th June 1858.	To complete the Establishment.
	Abdool Rheiman Khan ...	Ditto ...	1st Aug. 1858.	
	Thomas Harling ...	Ditto ...	10th Jan. 1859.	
	Jehangeer Khan ...	Appointed Naib Ressaldar ...	1st Nov. 1858.	
	Ally Hossein ...	Ditto ...	10th Jan. 1859.	
	Jemadar Jewun Khan, late of the 11th Irregular Cavalry.	Naib Ressaldar ..	12th Feb. 1860.	
	„ Kurruck Sing ...	Ditto ..	1st Oct. 1858.	
	Zukaoolah Khan ...	Appointed Jemadar ...	10th Jan. 1859.	
	Kote Duffadar Shaebaz Khan ...	Jemadar ...	1st Oct. 1858.	
	„ „ Ali Mohumed Khan	Ditto ...	12th Feb. 1860.	
	Duffadar Acber Khan, late of the 11th Irregular Cavalry ..	Naib Ressaldar ..	Ditto ...	
Fane's Horse	Jemadar Gundah Sing ..	Ditto ...	19th Aug. 1860.	To fill existing vacancies.
	„ Nidhan Sing ...	Ditto ...	Ditto ...	
Murray's Jât Horse.	„ Dulthumun Sing ...	Ressaldar ...	10th May 1860.	Pirthee Sing, resigned.
	Kote Duffadar Bissun Sing ...	Jemadar ..	Ditto ...	Dulthumun Sing, promoted.

Alteration of Rank with reference to Government General Order No. 1595, dated 29th November 1859:—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Extra Goorka Regt. ...	Havildar Bulleea Thappa ...	Subadar ...	24th May 1857.	To complete the Establishment.
	„ Jugbeer Khuttrie ...	Ditto ...	7th May 1859.	
	„ Kurbeer Pandee ...	Ditto ...	13th June 1859.	

No. 1148 *of* 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Captain A. L. Nicholson, of the 64th Regiment Native Infantry, on leave to Sea for three months. Government General Order No. 1048 of the 23rd October 1860 ... } *Governor Higginson*, 4th November 1860.

Captain and Brevet Lieutenant-Colonel H. F. Dunsford, C. B., of the 50th Native Infantry, on leave for fifteen months. Government General Order No. 1071 of the 30th October 1860 ...

Lieutenant J. Lampen, of the 11th Madras Native Infantry, on leave for fifteen months. Government General Order No. 1094 of the 6th November 1860 ...

Lieutenant J. W. Daniell, of the 1st European Bengal Fusiliers, on leave for two years. Government General Order No. 1047 of the 23rd October 1860 ... } *Nubia*, 10th November 1860.

Lieutenant A. H. B. Bruce, of the 43rd Regiment Native Infantry, Executive Engineer, 4th Division, Grand Trunk Road, on leave for two years. Government General Order No. 1071 of the 29th October 1860 ...

Lieutenant C. J. Durand, of the 14th Regiment Native Infantry, on leave for fifteen months. Government General Order No. 1071 of the 29th October 1860 ...

Lieutenant G. F. Smith, of the 3rd European Light Cavalry, Adjutant of the 4th Seikh Irregular Cavalry, on leave for eighteen months. Government General Order No. 1081 of the 2nd November 1860 ...

Assistant Surgeon H. W Spry, of the Medical Department, on leave for two years. Government General Order No. 1086 of the 5th November 1860 ... } *Nubia*, 10th November 1860.

F. D. Atkinson, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 281.

Fort William, the 17th November 1860.

Promotions.—His Excellency the Governor General in Council is pleased to make the following Promotions to fill vacancies in the Department of Public Works :—

To be Executive Engineers of the 2nd Class.

Campbell, Mr. C. J., C. E.	...	Delhi Division.
Dodd, Mr. G. N.	...	Agra and Bombay Road.
Moss, Mr. T.	...	Assistant to the Chief Engineer and Assistant Secretary to the Government, N. W. P., in the P. W. D.

To be Executive Engineers of the 3rd Class.

Anderson, Mr. Clinton	...	Cawnpore Division, Ganges Canal.
Bayly, Captain A. R., H. M.'s 88th Foot	...	2nd Division, Lahore and Peshawur Road.
Davies, Captain F. J., 58th N. I.	...	Huzara Division.
Newmarch, Lieutenant G., Engineers	...	Assistant to Chief Engineer, Punjab.
Pollok, Lieutenant F. T., 8th Madras N. I.	...	Tounghoo Division (temporarily while employed in the Pegu Circle.)
Sandilands, Captain E. N., H. M.'s 8th Foot.		Attock Division, Lahore and Peshawur Road.

To be Executive Engineers of the 4th Class.

Chisholm, Mr. R. F., C. E.	...	Patna Division.
Clarke, Mr. R. J.	...	5th Division, Grand Trunk Road.
Martin, Captain J. R., Artillery	...	Allahabad Division.
Palmer, Mr. E. C.	...	Baree Doab Canal.
Prince, Mr. H., C. E.	...	Iron Bridge Yard.
Thomson, Captain D., Artillery	...	Khewra Salt Mines.

To be Special Assistant Engineers.

Bean, Mr. L. B.	...	4th Division, Lahore and Peshawur Road.
Scott, Mr. H	..	2nd Division, Lahore and Peshawur Road.
Willcocks, Lieutenant W., Unattached List	...	Eastern Jumna Canals.

To be Assistant Engineers of the 1st Class.

Blair, Lieutenant H. F., Engineers	.	Kohat Division.
Knowles, Mr. T. W.	...	1st Division, Lahore and Peshawur Road.
Lambert, Lieutenant P., Engineers	...	9th Division, Grand Trunk Road.
Owen, Captain A. W., 11th N. I.	...	Agra Division.
Swetenham, Lieutenant G., Royal Engineers	..	Lucknow Division.

To be a Superviser.

Whiting, Serjeant J., Sappers and Miners	...	Saugor Division.

To be Assistant Supervisors.

Fleming, Mr. J.	...	Allahabad Division.
Mole, Serjeant J., Artillery	...	Delhi Division.
Taylor, Serjeant W. (2nd), Artillery	...	Bareilly Division.

To be Overseers.

Beery, Serjeant R., Artillery	...	Upper Sirhind Division.
Lechy, Serjeant M., Artillery	...	Agra Division.
Moolchand Baboo	...	1st Division, Great Deccan Road.
Stevens, Mr. J.	...	Gonda Division.

C. H. DICKENS, *Captain*,
Offg. Secy. to the Govt. of India.

No. 282.

Fort William, the 12th November 1860.

Posting.—Overseer Serjeant W. Jackson (on leave) is transferred from Pegu to the North-Western Provinces.

No. 283.

Promotion.—Lieutenant E. C. Garstin, of the 29th Regiment Native Infantry, Probationary Assistant Engineer, 4th Division, Baree Doab Canal, is promoted to the grade of Assistant Engineer, 2nd Class.

No. 284.

Leave of Absence.—Her Majesty's Secretary of State for India in Council has intimated that Mr. W. O'Neill, C. E., Special Assistant Engineer, has been granted an extension of leave for six months, on Sick Certificate, from the 29th June last, the date of the expiration of his original leave.

A. G. GOODWYN, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6187.

APPOINTMENTS.—*The 3rd November* 1860.—Baboo Kirteenath Kandya Phookun to be Sudder Ameen of Burpettah.

Baboo Jadooram Burooah to be Sudder Ameen of Dibrooghur.

Baboo Mohun Chunder Burrooah to be Moonsiff of Luckimpore.

Moonshee Kefyutoollah, Moonsiff of Sibsagur, is vested with the powers of a Sudder Ameen in that District.

The 15th November 1860.—The Reverend W. Spencer to be a Member of the Committee for the management of the Charitable Hospital and Dispensary at Howrah.

Baboos Ramnarain Samoodah and Nobin Krishna Sircar to be Members of the Local Committee of Public Instruction at Bancoorah.

The 17th November 1860.—Mr. W. Smith, Deputy Magistrate and Deputy Collector of Purneah, is transferred to Bhaugulpore, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and Section I., Act X. of 1854.

Mr. W. Meyers, Deputy Magistrate and Deputy Collector of Bhaugulpore, is transferred to Purneah, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII of 1797 and IX. of 1807.

LEAVE OF ABSENCE.—*The 17th November* 1860.—The privilege leave for two months granted by the Lord Bishop of Calcutta to the Reverend W. Spencer, Chaplain of Howrah, is confirmed.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2769A.

Camp Mynathie, the 1st November 1860.

It is hereby Notified that all Convicts (except those convicted of murder and thuggee) who escaped from Jail during the outbreak of 1857, and are still at large in the North-Western Provinces, and who shall now surrender themselves to any Magistrate or Police Officer, on or before the 1st January 1861, shall receive a remission of punishment to the extent of from one-fourth to one-half of the unexpired portion of their sentences.

No. 2801A.

Camp Rajhera, the 3rd November 1860.

The Principal Sudder Ameen of Furruckabad having obtained leave for the Dusserah Vacation will make over charge of the Current duties of the Judge's Office to Mr. Robertson, the Assistant Magistrate of the District, for the period of his absence.

No. 2815A.

Camp Gunwah, the 5th November 1860.

The Lieutenant-Governor is pleased to make the following appointments:—

Mr. W. Roberts to be Civil and Sessions Judge of Shahjehanpoor.

Mr. W. Wynyard to be Civil and Sessions Judge of Saharunpoor.

Mr. R. Spankie to officiate as Civil and Sessions Judge of Furruckabad.

No. 2818A.

The Notification No. 2525A., dated 25th September 1860, appointing Mr. H. P. Fane, on being relieved of the Shahjehanpoor Judgeship, to officiate as Civil and Sessions Judge of Agra, is cancelled.

Mr. Fane will continue to officiate as Civil and Sessions Judge of Shahjehanpoor, until further orders.

No. 2821A.

Mr. Alexander Ross, Officiating Commissioner of Agra, when relieved, will officiate as Civil and Sessions Judge of Agra.

No. 2824A.

Camp Anoopshuhur, the 6th November 1860.

The following Extract, No. 1327, from the Proceedings of His Excellency the Governor General in Council in the Military Department, under date the 20th September 1860, is published for the information and guidance of Officers of Her Majesty's Indian Military Forces, who are in the Commission of the Peace:—

From the Secretary to the Government of India, Military Department, to the Adjutant General of the Army,—(No. 1323, dated Fort William, the 20th September 1860.)

SIR,—WITH reference to your letters, as per margin, and to the correspondence therewith submitted, having reference to the refusal of the Deputy Commissioner of Jubbulpor to attest European Soldiers who desire to enlist or to renew their service, on the grounds that, being a Military Officer, it was not lawful for him to do so, I am desired to acquaint you, for the information of His Excellency the Commander-in-Chief, that, notwithstanding the provisions of the 51st Section of the Annual Mutiny Act 1860, it is lawful for any Officer of Her Majesty's Indian Military Forces to enlist and attest for those Forces.

No. 1555, dated 27th August 1860.
No. 1402, dated 31st August 1860.

The power to do so is conferred by Section XLVIII. of Acts XX. and XXI. Vic. Cap. LXVI. (Mutiny Act, East Indies, 1857) upon all Justices of the Peace, or Magistrates in British India, whether Officers of the Army or not. That Act remains in full force, and there is nothing in the 51st Section of the Annual Mutiny Act of 1860 which repeals this particular provision of the Act of 1857. There can be no doubt, therefore, that, in India, Officers of Her Majesty's Indian Military Forces, being properly qualified as Justices of the Peace or Magistrates, may lawfully enlist men for those Forces.

With reference, however, to Section LI. of the Annual Mutiny Act, and to Section II. which declares all the provisions of the Act to apply to all Commissioned Officers, other than Officers of Her Majesty's Indian Military Forces, it is not considered that Officers of Her Majesty's British Army, even though they be similarly qualified as Justices of the Peace or Magistrates, can lawfully enlist or attest men for either Army. Section XLVIII. Acts XX. and XXI. Vic. Cap. LXVI. Indian Mutiny Act of 1857.

Enlisting and attesting recruits.

XLVIII. It shall be lawful for any Justice of the Peace or Magistrate, or person exercising the Office of a Magistrate within the Territories under the Government of the East India Company, or within any of Her Majesty's dominions abroad, and for any person holding the Office of British Resident, or performing the duties of such Office within the Territories of any Foreign State, to enlist and attest any persons desirous of enlisting, or any Soldiers or others desirous of re-enlisting into the service of the said Company, and all such persons shall have the same powers in that behalf as, by the Mutiny Act, passed in the present year for Her Majesty's Forces, are given to Justices in the United Kingdom for the purposes of enlistment and attestation.

ORDERED, that a copy of the above be transmitted for information to the Government, North-Wes-

tern Provinces, with an intimation that it has been determined that for the present no more men shall be enlisted or attested for Her Majesty's Indian Military Forces.

No. 1402.

The 6th November 1860.

Leave of absence for fifteen months, on Medical Certificate, is granted to Mr. M. B. Thornhill, Civil and Sessions Judge of Mirzapoor, to visit England, together with the usual preparatory leave, to enable him to reach the port of embarkation, from the 1st December next. Mr. Thornhill will make over charge of his Office to the Principal Sudder Ameen.

No. 1404.

The 7th November 1860.

The following Tehseeldars of the Futtehpoor District are invested with the ordinary powers of an Assistant Magistrate, as described in Section XX. Regulation IX. of 1807 :—

Abdoollah Khan, Tehseeldar of Kullianpoor
Seetaram, „ „ Khaga.

No. 1407.

The 9th November 1860.

Mr. D. M. Gardner, Assistant to the Magistrate and Collector of Agra, is vested with the special powers described in Clause 3, Section II. Regulation III. of 1821, subject to his passing the usual Examination in April 1861.

No. 1408.

The 10th November 1860.

The usual preparatory leave of absence is granted to Mr C. G. Sperling, Assistant to the Magistrate and Collector of Furruckabad, to enable him to reach the port of embarkation, in order to proceed to Europe, on the leave granted to him in Orders dated 6th ultimo, No. 1268.

Revenue Department.

No. 1340A.

Nynee Tal, the 20th September 1860.

The "Rules for the grant of Waste Land," dated the 25th November 1848, are published for general information, with certain modifications, which have been introduced :—

Rules regarding the grant of Waste Lands belonging to the Government in the North-Western Provinces.

1. The total area of any one grant is not to exceed 5000 acres of culturable land.

2. No grant will be made till the land has been surveyed and mapped, and until it has been determined how much of the area is culturable and how much is unculturable. The facts thus determined will not be open to future question by the grantee.

3. The assessment will be levied on three-fourths of the culturable area included in the grant. The unculturable and one-fourth of the culturable area will be at the disposal of the grantee during the period of the lease, if he fulfil the terms of the grant, and on the expiration of the lease the whole grant will be considered his property, to be held on the same terms as other land paying Revenue to Government.

4. The demand of the Government will be fixed according to the following scale, the maximum being reached in the twenty-fifth year of the lease, which will be for fifty years.

5. Scale for the assessment of 100 acres of assessable area, or (inclusive of the one-third allowed free of assessment) for 133⅓ acres of culturable land.

First three years	...	Free.
Fourth year	...	1 Rupee.
Sixth „	...	5 Rupees.
Tenth „	...	20 „
Fifteenth „	...	40 „
Twentieth „	...	60 „
Twenty-fifth „	...	75 „

6. The right of the public to roads in the grant shall not be interfered with. The grantee shall also pay one per cent on the Government Jumma for keeping up the public roads, but he shall not thereby have any claim for assistance in the maintenance of private roads in the grant.

7. If no commencement be made to clear the land within the second year of the lease the grant shall be void, and the land shall be resumable by the Government, who may dispose of it as they think proper.

8. If one-tenth of the whole assessable area be not cleared and cultivated within the first five years, the uncultivated portion of the grant shall be at the disposal of the Government.

9. If one-fourth of the whole assessable aree be not cleared and cultivated in ten years, the uncultivated portion of the grant shall be at the disposal of Government.

10. If one-half of the whole assessable area be not cleared and cultivated in fifteen years, the uncultivated portion of the grant shall be at the disposal of the Government.

11. If three-fourths of the whole assessable area be not cleared and cultivated in twenty years, the uncultivated portion of the grant shall be at the disposal of the Government

12. Thus, in a grant of 133⅓ acres of culturable land (that is of 100 assessable acres) the graduation will be as follows, *viz.* :—

At close of 5th year	...	10⅓ acres.
„ „ 10th „	...	20 „
„ „ 15th „	...	50 „
„ „ 20th „	...	75 „

13. Whenever, under the 8th, 9th, 10th, and 11th Clauses, the uncultivated portion of a grant is at the disposal of the Government, the cultivated land, with one-third as much again of culturable land, which the Government may see fit to annex, shall be formed into a new grant, and left in the hands of the grantee. The terms on which this grant is to be held shall be calculated according to the rates in paragraph 5. The grant thus formed shall have its boundaries marked, and shall be surveyed and mapped as a separate Mehal or Estate, settled for fifty years from the date of the original grant.

14. In order to ascertain that the conditions in Clauses 7, 8, 9, 10, and 11 have been fulfilled, the Government shall be at liberty any time to measure the grant ; and, if the stipulated portion of the assessable area is not then found to have been cleared and cultivated, the Government will be at liberty to enforce the penalties.

15. The cultivated portions of grants, made under these Rules, will be considered Khalisah Mehals, *i. e.* Estates paying Revenue to Govern-

ment, and will be subject to all the conditions attached by law to such tenures. The grantees will be considered as the Proprietors of such Mehals or Estates, and subject to all the liabilities legally attaching to such persons.

16. The grant is considered only as conveying a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but not as giving a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them so long as they do not trespass upon, or otherwise injure, the cultivated portion of the land. Where no customary right to such products exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them, subject to such conditions as it may have imposed, or may see fit at any future time to impose.

17. For the preservation of the public peace it shall be incumbent on the grantee to maintain a Chowkedar for every sixty houses or families resident on the grant. The Chowkedar shall receive for his support either five acres of good cleared land rent-free, or a monthly money allowance of not less than Rupees 2½. For every three Chowkedars there shall also be maintained, at the expense of the grantee, a Goryt or reporter, with a Jagheer of not less than three acres of good cleared land, or a monthly allowance of not less than Rupees 2.

18. It shall be incumbent on the grantee to erect and maintain, wholly or partly at his own expense, permanent landmarks, shewing the boundaries of the grant.

19. The Government reserves the right, which it everywhere possesses, over all running streams of water, whether for purposes of irrigation or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such manner and on such conditions as may seem most conducive to the public good. The right over these waters can only be obtained by individuals under special grant of the Government.

20. Grants of land on the above terms, as they are applied for, will be put up to public competition, and will be assigned to the highest bidder, or to the applicant, without any premium being demanded, if there be no bid or offer made by another person.

Form of Warrant for Grants of Land.

Know all men by these presents that the Hon'ble the Lieutenant-Governor of the North-Western Provinces has been pleased to confer on ————, his Heirs, Executors, Administrators, and Assigns, the grant of a tract of Waste Land, measuring British statute acres ————, situate in ————, to be holden by him on the conditions hereafter stated, that is to say, for the first fifty years on the following Conditions:—

1. The grant is to clear three-fourths of the whole assessable area of the tract within the period of twenty years, according to the under-mentioned proportions, —— acres of irremediably barren land, and the remaining ———— acres of culturable land, being left at the disposal of the grantee, if the Conditions be fulfilled.

2. If no commencement be made to clear within the second year the settlement is to be void, and the grant resumable by Government, who may dispose of it as they think proper.

3. If ———— acres be not cleared and cultivated within the first five years, the uncultivated land is to be at the disposal of Government.

4. If ———— acres be not cleared and cultivated in ten years, the uncultivated land is to be at the disposal of Government.

5. If ———— acres be not cleared and cultivated in fifteen years, the uncultivated land is to be at the disposal of Government.

6. If ———— acres be not cleared and cultivated in twenty years, the uncultivated land is to be at the disposal of the Government.

7. The grantee is to pay according to the Kistbundies in use, in the following yearly Jummas, *viz.*:—

Years, Fusleo.	Jumma.	Years, Fusleo.	Jumma.
1st ... ... or ...	Nil.	14th ... .. or ...	
2nd	Nil.	15th	
3rd	Nil.	16th	
4th		17th	
5th		18th	
6th		19th	
7th		20th	
8th		21st	
9th		22nd	
10th		23rd	
11th		24th	
12th		25th to	
13th		50th	

8. The right of the public to roads in the grant is not to be interfered with. The grantee is to pay a contribution of (1) one per cent per annum on the amount of his Jumma for the year, in lieu of all demands of the State for aid in repairing the highroads. The grantee will have no claim on the Government for making or repairing private roads.

9. The standard of measurement is to be the British acre, consisting of 4,840 square yards, and the Government shall be at liberty at any time to measure the land, with the view of ascertaining that the Conditions respecting the clearance of the specified portion of land by each of the specified periods have been fulfilled.

10. The grantee is to erect permanent boundary-marks round his grant, and to keep them in a state of repair.

11. The cultivated portion of the grant is to be considered a Khalisah Mehal, *i. e.* an Estate paying Revenue to Government, and subject to all the conditions attaching by law to such tenures. The grantee is to be considered during the currency of the lease as the Proprietor of such Mehal or Estate, and subject to all the liabilities legally attaching to such persons.

12. This grant conveys a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but does not give a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them, so long as they do not trespass upon or otherwise injure the cultivated portion of the land. Where no customary right to such product exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them, subject to such conditions as it may have imposed, or may see fit any future time to impose.

13. For the preservation of the public peace, the grantee shall, on the requisition of the Magistrate, maintain a Chowkedar for every sixty houses or families resident on the grant. The Chowkedar shall receive for his support either five acres of good cleared land rent free, or a monthly money allowance of not less than Rupees 2-8 for every three Chowkedars, there shall also be maintained at the expense of the grantee a goryt or reporter with a Jaghcer of not less than three acres of good cleared land, or a monthly allowance of not less than Rupees 2.

14. The Government reserves the right which it everywhere possesses over all running streams of water, whether for the purposes of irrigation or navigation, and whenever it sees fit can assume the control of the waters and distribute them in such manner and on such conditions as may seem most conducive to the public good. The right over these waters can only be obtained by individuals under special grant of these Government.

15. The lands included in this grant are shewn in the subjoined Table:—

No. in Map.	Name of Grant.	Name of Grantee.	Total Area in Acres.	Deduct irremediably barren Acres.	Remains useful area Acres.	Deduct one-fourth as approved by Government.	Area to be engaged for.

Boundaries ——— North.
East.
South.
West.

And provided the said conditions be well and truly fulfilled, then, from and after the lapse of the said term, the lands are to be holden on the same conditions and subject to the same rules and regulations as all other landed tenures paying Revenue to the British Government in the North-Western Provinces.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces, dated at this day of in the Year of Our Lord, One Thousand Eight Hundred and

Examined and registered as No. in the Secretary's Office, Revenue Department, North-Western Provinces.

Secretary to Government, N. W. P.,———

Assistant to Secretary.———

Instructions to Surveyors in making allotments of Waste Lands for grants.

1. The whole tract belonging to Government and to be allotted must be surveyed in one circuit, so as to secure a correct and well-defined boundary.

2. The whole tract must then be divided into allotments, each of which shall be about 5,000 acres in size. In effecting these natural boundaries are to be followed as much as may be possible, and exertions must be made to assign to each allotment lands of nearly similar productiveness. A moderate portion of unculturable land in excess of the prescribed total of 5,000 acres may be given, in order to render an allotment compact, or to round off a boundary.

3. Temporary boundary marks must be thrown up of earth, stone, or wood, as may be most convenient, at the places where permanent marks will hereafter have to be erected; and all these marks should be shown on the Map, in some appropriate manner.

4. The land in each allotment must then be classed as culturable or unculturable, according to the general estimate of similar land in the vicinity, which may be at the time cleared and occupied.

5. The several allotments thus formed must be surveyed and numbered and a list made, giving the number and boundaries of each, and its culturable and unculturable area.

6. A Map of each allotment must be furnished bearing its distinguishing number. The Map must be on the scale of four inches to the mile, and will shew the boundary marks, the culturable and unculturable area, the open and forest land, the course of streams, roads, pathways, &c.

7. A Map must be furnished of the whole tract, on a scale of one inch to the mile, shewing the boundaries of each allotment and its number, with the general geographical features of the country.

No. 152A.

Nynee Tal, the 18th October 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the parts of the Mynpoory District specified opposite to their names respectively:—

Rughabuns Sahoy, Tehseeldar of Bhoogaon. } In the Tehseel Divisions of Mynpoory and Moostafabad, the City of Mynpoory excluded.

Mr. W. Martin, Head Clerk, Collector's Office. } In the 3rd Sub-Division, comprising the two Tehseel Divisions of Kurbul and Shekoabad.

No. 152½A.

The Tehseeldars of the Mynpoory District are appointed Ex-Officio Assessors for the execution of Act XXXII. of 1860, in respect of assessments upon profits arising from land within their respective jurisdictions.

No. 1482A.

Camp Moradabad, the 31st October 1860.

Mr. Vaughan, Tehseeldar in the District of Goruckpoor, is appointed to act as Deputy Collector for Settlement duties in that District.

No. 1491A.

Mr. Sturt, Deputy Collector of Azimgurh, is transferred to Jaloun, and Mr. Dyce, Deputy Collector of Jaloun, is transferred to Azimgurh.

No. 207A.

Camp Mynathie, the 1st November 1860.

Syud Ahlad Hossein, Tehseeldar of Rehlee, is appointed to act as an Extra Deputy Collector, for the purpose of the Income Tax Act, in the District of Saugor.

No. 208A.

The following Officers of the Saugor District are appointed to be Assessors, under Act XXXII. of 1860, within the limits of the Tehseelees specified opposite to their names:—

Mehndee Hossein .. In the Tehseelee of Saugor.
Syud Murud Imam .. In the Tehseelee of Khoorai.
Mahomed Allee ... In the Tehseelee of Benaika.

No. 212A.

Camp Sumbhul, the 2nd November 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the District of Moradabad:—

Nund Kishore, Superintendent of Roads, for Pergunnah Bilharee, under Schedules 2 and 41, the Tehseeldar of the Pergunnah under Schedule 1.

Kewul Kishen, Tehseeldar of Pergunnah Hussunpoor.

Sookhbasee Lall, Tehseeldar of Pergunnahs Kasheepoor and Thakoordwara.

Abdool Hadee, in Pergunnah Amroha.

Mahomed Allee, Peshkar of Moradabad, in the Town of Sumbhul, under Schedules 2 and 4, the Tehseeldar of Sumbhul acting as Assessor, under Schedule 1.

No. 213A.

Camp Sumbhul, the 2nd November 1860.

Moulvee Abdool Hadee, Officiating Tehseeldar of Amroha, is appointed to act as an Extra Deputy Collector, for the purposes of the Income Tax Act, in the District of Moradabad.

No. 229A.

Camp Rajhera, the 3rd November 1860.

Mr. Warnes, Tehseeldar of Nursingpoor, and Mehal Chund, Tehseeldar of Gururwah, in the District of Nursingpoor, are appointed to be Assessors under Act XXXII. of 1860, within their respective Circles.

The two Acting Tehseeldars of Nursingpoor and Gururwah are appointed to be Ex-Officio Assessors, in respect of duties chargeable on profits derived from land.

No. 234A.

Lieutenant G. Wheeler, Cantonment Joint Magistrate, is appointed to be an Assessor, under Act XXXII. of 1860, within the limits of the Cantonments of Jhansie.

No. 242A.

Camp Gururwah, the 5th November 1860.

Each of the Tehseeldars of the Goruckpoor District is appointed to be an Assessor in his own Circle, under Act XXXII. of 1860.

No. 246A.

The under-mentioned are appointed to be Assessors, under Act XXXII. of 1860, in the District of Agra, for the Circle specified opposite their names:—

Mohomed Hossein, Tehseeldar of Ferozabad ...	In the Pergunnahs of Khundowlee and Ferozabad.
Mr. Munroe, Customs Patrol ...	In the Pergunnahs of Huzoor Tehseel Pinahut, Futtehabad, and Irradutnuggur.
Ishad Allee, Tehseeldar of Pinahut ...	In the Pergunnahs of Furrah, Futtehpoor Sikrie, and Khyragurh.
Mr. Sandford ...	In the Cantonment of Agra.
Mr. Kennedy, Customs Patrol ...	In the City of Agra.

No. 880.

The 7th November 1860.

Mr. Henry Le Poer Wynne, Assistant to the Magistrate and Collector of Goruckpoor, is invested with the powers of a Deputy Collector, under Act X. of 1850.

No. 882.

The 9th November 1860.

Mr. R. H. Middlemass, Assistant to the Magistrate and Collector of Allahabad, is invested with the powers of a Deputy Collector, under Act X. of 1859.

No. 884.

The 10th November 1860.

Privilege leave of absence, from the 15th to the 23rd October 1860, is granted to Mr. W. Munton, Deputy Collector of Nursingpoor, under Section VII. of the Uncovenanted Leave Rules.

PUBLIC WORKS DEPARTMENT.

No. 1914A.

Camp Mooradabad, the 31st October 1860.

Mr. D. A. Cameron, Deputy Collector and Deputy Magistrate of Nursingpoor, is appointed a Member of the Road and Ferry Fund Committee of that District.

No. 1968A.

Camp Rajhera, the 3rd November 1860.

Messrs. R. Tregear and T. Unsworth have been appointed Members of the Road and Ferry Fund Committee of the Jounpoor District.

No. 2081A.

Camp Iglass, the 13th November 1860.

Leave of Absence.—Eight weeks' preparatory leave of absence is granted to Mr. A. J. L. Perrier, Officiating Executive Engineer, 6th Division, Grand Trunk Road, from 1st December next, or from the date on which he may avail himself of it, to enable him to proceed to Calcutta to appear before the Medical Committee previous to applying for leave to Europe on Medical Certificate.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Chief Engineer and Secy. to Govt., N. W. P.,
in the Public Works Department.

MILITARY DEPARTMENT.

No. 926A.

Camp Anoopshuhur, the 6th November 1860.

Notifications.—The latter part of Notification No. 880A., dated the 16th ultimo, appointing Mr. J. Williams, Adjutant of the Saharunpore Battalion, to officiate as Adjutant of the Meerut Division of Military Police, as a temporary arrangement, is hereby cancelled.

No. 928A.

Special leave of absence for six weeks, from the 18th September last, is granted to Lieutenant J. W. W. Costley, Adjutant of the Goruckpore Division of Military Police, under Section XIV. of the Absentee Rules.

Captain J. R. McMullin, the Commandant, will perform the duties of the Adjutant's Office, in addition to his own, during the absence of Lieutenant Costley, or until further orders.

No. 934A.

The 7th November 1860.

Jemadar Busawah Singh, of the 2nd Company of the 2nd Seikh Police Corps, is dismissed from his appointment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,

Asst. Mily. Secy. to Govt., N. W. P.

GENERAL DEPARTMENT.

No. 1228A.

Camp Mynathee, the 1st November 1860.

Leave of absence for two weeks is granted to the Reverend S. Lang, Chaplain of Futtehgurh, to enable him to join his Station.

No. 1247A.

Camp Anoopshuhur, the 6th November 1860.

One month's privilege leave of absence is granted to the Reverend M. D. C. Walters, Chaplain of Landour, from the date on which he may avail himself of the same.

No. 1249A.

The services of the Reverend J. Rofe, Chaplain of Banda, are permanently placed at the disposal of the Government of Bengal.

No. 785.

The 7th November 1860.

One month's privilege leave, under Section VII. of the Uncovenanted Leave Rules, is granted to Mr. F. F. DeCruze, Sub-Assistant Surgeon at Allahabad.

No. 787.

The 8th November 1860.

Privilege leave of absence for thirty days is granted to Captain M. J. Vibart, Inspector of the Kumaon Circle, in the Department of Public Instruction, from the date on which he may avail himself of the same.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,

Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. D. Kirwan, Officiating Superintendent, Indus Canals, has obtained fifteen days' leave, from 1st to 15th November 1860, in extension of the leave granted him in *Punjab Gazette* of the 8th September last, subject to the Uncovenanted Service Leave Rules'

Public Works Department, No. 2080, dated 5th November 1860.

Mr. S. G. Hanna, Assistant Engineer, 2nd Division, Baree Doab Canal, has obtained three months' leave, under Section VII. of the Uncovenanted Service Leave Rules, with effect from such date as he may avail himself thereof.

Public Works Department, No. 2092, dated 6th November 1860.

The Reverend H. F. Corbyn has obtained leave from 20th July to 11th August last, both inclusive, in extension of the two months' leave on Medical Certificate granted him in *Punjab Gazette* of the 16th June 1860.

General Department, No. 2915, dated 7th November 1860.

Transfer.—Captain R. R. Adams, Deputy Commissioner, from the Goojrat to the Shahpore District.

General Department, No. 2920, dated 7th November 1860.

Postings.—Mr. W. Stevens, Assistant Engineer, Second Class, is posted to Mooltan as Assistant to the Superintendent of the Inundation Canals in that District, with effect from 24th August last.

Public Works Department, No. 2112, dated 7th November 1860.

Captain J. Fendall, Deputy Commissioner, Third Class, is posted to the Dera Ishmael Khan District, with effect from the date of his promotion.

General Department, No. 2921, dated 7th November 1860.

Erratum.—In Punjab Order No. 1747, dated 20th September last, published in *Punjab Gazette* of the 22nd idem, notifying the posting of Messrs. Lyons, Byrne, and Wright, as Probationary Assistant Engineers, for "Probationary Assistant Engineer," read *Assistant Engineer, 2nd Class.*

Public Works Department, No. 2109, dated 7th November 1860.

R. H. DAVIES,

Secy. to Govt., Punjab.

NOTIFICATION.

General Department, No. 2914, dated 7th November 1860.

The Official designation of the Asylum for Soldiers' Children at Murree is the "HENRY LAWRENCE MEMORIAL ASYLUM," and it is requested that all Officers serving under this Government will be careful to adopt the above designation *in full* when having occasion to refer to the Institution.

By Order,

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, THE 7TH NOVEMBER 1860.

No. 432.—The under-mentioned Sepoys of the 25th or Huzarah Goorkha Battalion, who are discharged the service as physically unfit, are granted Bullock Train Transit as far as Umballah, to enable them to reach their homes :—

Kummul Sing and Sobha Sing

3rd Regiment Punjab Infantry.

No. 433.—*Promotion* :—

Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Jemadar.			
Abdoola Khan.	ubadar ..	1st May 1860 .	Subadar Nowrunjun Sing, invalided.
Havildar.			
Lall Sing ...	Jemadar ...	1st May 1860...	Jemadar Abdoola Khan, promoted.

3rd Punjab Cavalry.

No. 434.—*Transfer.*—Supernumerary Ressaldar Punjab Sing, from the 2nd Punjab Cavalry, to fill an existing vacancy.

G. HUTCHINSON, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Orders by the Board of Revenue, Lower Provinces.

No. 1.

WITH a view to reduce as much as possible the costs incurred in Rent Suits under Act X. of 1859, it is ordered that, for the present, the practice now in force of issuing single processes of Summons by separate Peons in such Suits be discontinued. All Officers vested with the power of trying Suits under the above Act, are accordingly directed to assign to the same Peon as many Processes as may require to be served about the same time on Residents of the same Village. In such cases the charge for Tulubanah will of course be distributed by the Court over the several cases to which such Processes may belong.

By Order of the Board of Revenue, Lower Provinces,

H. L. DAMPIER,
Offg. Secretary.

FORT WILLIAM,
The 16th November 1860.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the Provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	... Chests	1,220
Ditto of Benares ditto	... „	560
Total Chests	...	1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 1 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such Conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders athorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same Conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opuim included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shewn to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so :—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do. Thursday, 7th March „ -	1220	560	1780
Do. Wednesday, 10th April „ -	1220	560	1780
Do. Wednesday, 8th May „ -	1220	560	1780
Do. Monday, 10th June „ -	1220	560	1780
Do. Monday, 8th July „ -	1220	560	1780
Do. Monday, 5th August „ -	1220	560	1780
Do. Monday, 9th September „ -	1220	560	1780
Do. Tuesday, 7th October „ -	1220	560	1780
Do. Wednesday, 6th Nov. „ -	1220	560	1780
Do. Thursday, 5th December „ -	1244	601	1845
Total -	13444	6201	19645

19. It is hereby further Notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

*	Chests.
Behar ...	14,664
Benares...	6,761
	21,425

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such sup- "ply shall not exceed three hundred chests in each "year, and the price for the same shall be deter- "mined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so ap- "plied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

Article of the Convention above referred to.

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.* :—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

THE General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 16th October 1860.

No. 2015.

Notification.

ALIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4072 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazettes* of 14th January and 24th March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM ;
25th October 1860.

Notification, No. 22.

MR. H. DAVIES, Deputy Collector, received charge of the Monghyr Treasury on the 7th instant.

Mr. C. A. BRUCE, Sub-Assistant Commissioner and Deputy Collector, received charge of the Durrung Treasury on the 7th instant.

Mr. J. MACKENZIE, Deputy Collector, received charge of the Shahabad Treasury on the 6th instant.

BABOO KUMULAKANT BYSACK, Deputy Collector, received charge of the Midnapore Treasury on the 12th instant.

BABOO RAM COOMAR BOSE, Deputy Collector, received charge of the Dacca Treasury on the 9th instant.

BABOO DUMREE TEWARRY, Officiating Sub-Assistant Commissioner, received charge of the Nowgong (Assam) Treasury on the 3rd instant.

MR. J. M. GEORGE, Sub-Assistant Commissioner, received charge of the Hazarcebaugh Treasury on the 16th instant.

W. WATERFIELD,
Offg. Accts. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Accts., Govt. of Bengal,
The 19th November 1860.

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice.

IT is hereby Notified, for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta :—

1. Treasury of the Collector of Income Tax No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. GROTE,
President.

INCOME TAX OFFICE,
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purhutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad ...	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 10 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Morand Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান যতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Mónday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*— The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore ..	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Durceahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	178	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore .	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	240	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860.

Department Public Works.

NOTICE is hereby given, that the following Navigation Tolls will be let to the highest bidder, by Public Auction, on the 26th November 1860, at the Government Bungalow of Moisrakah, for the term of one year, commencing on the 1st December 1860:—

1. The Tolls on the Buxee and Gyghatty Navigation Channel, between the Rivers Roopnarain and Damoodah.

2. The Tolls on the Banspattee Navigation Channel, between the Rivers Damoodah and Hooghly.

A Deposit of Rupees (500) five hundred will be made by the highest bidder for each Toll at the time of Auction, with an undertaking on his part to sign the necessary Lease on or before the 1st December 1860.

For further particulars apply to the undersigned.

W. SMITH, C. E.
Executive Engineer, Burdwan Division.

BURDWAN,
The 5th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 10th July 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

Notice

Is hereby given, that an application has been this day made to the Supreme Court of Judicature at Fort William in Bengal for Letters of Administration to all and singular the Estate and Effects which were of Anthony Hugh Macfarquhar, a British Subject and a Mariner, late of Garden Reach, in the Suburbs of the Town of Calcutta, deceased, to be granted to James Welch, of the Town of Calcutta, Esquire, Officiating Administrator General for the Presidency of Fort William in Bengal.

W. P. DOWNING,
Proctor.

No. 5, COMMERCIAL BUILDINGS,
Calcutta, 19th November 1860.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

MR. RICHARD BATTY PARR has authority to sign for us per procuration from this date. Mr. EDWARD WALKER continues to sign the Firm as heretofore.

DICKINSON, BROTHERS & Co.

CALCUTTA, 7, MISSION ROW,
The 20th November 1860.

Lost,

THE First Half of a Bank of Bengal Note, No. 10009C., for Co.'s Rs. 50.

Lost,

FIRST HALF of a Bank of Bengal Note, No. 26784B. (colored), for Rupees 25. Payment stopped at the Bank.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
" ¾ " " 1 of an ounce	0 13 4	1 12 0
" 1 " " 1 ounce	1 0 0	1 13 4
" 1 oz. but " 1½ ounce ..	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
" more than ½ and less than ¾ an ounce	0 8 0	0 14 8
" " ¾ " 1 of an ounce	0 13 4	1 12 0
" " 1 " 1 ounce ...	1 0 0	1 13 4
" " 1 oz. " 1½ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs. As. P.
If weighing less than 2 oz.	... 0 2 4
" more than 2 ounces but less than 4 oz.	... 0 2 0
" " 4 " " " 6 oz.	... 0 3 4
" " 6 " " " 8 oz.	... 0 4 0
" " 8 " " " 10 oz.	... 0 5 4

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860.

No. 6222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 19th November 1860.

Statement shewing the number of Packets which were contained in the missing Jessore Wallet despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore ...	53	19	0	...	...	...	
Backergunge ...	38	9	2*	...	...	...	* Deputy Magistrate No. 522, R. C. Raikes No. 24570.
Commercolly ...	22	7	0	...	...	...	
Furreedpore ...	25	16	0	...	...	...	
Pubna ...	50	13	1†	...	...	...	† Gobinchunder No. 1823.
Joynuggur ...	21	2	0	...	...	...	
Serajgunge ...	38	7	2‡	...	...	...	‡ Callachand Paul and Deerchand Paul No. 471, Bood Sing Ballchand No. 24587.
Magoorah ...	12	4	0	...	...	...	
Nowhatta ...	4	1	1§	...	...	...	§ Bholanauth No. 1824.
Jenidah ...	0	6	0	...	...	...	
Mohamedpore ...	4	5	0	...	...	...	
Culna ...	10	1	0	...	...	...	
Nobabgunge ...	33	1	0	...	...	...	
Belgatcha ..	1	0	0	...	...	...	
Lohagurrah ...	2	1	0	...	...	...	
Chowgatcha ...	2	0	0	...	...	...	
Chandpore ...	1	1	0	...	...	...	
Morrelgunge ...	1	1	0	...	...	...	
Moharajgunge ...	17	0	2‖	...	...	...	‖ Ramsoonder Shaw No. 358, Ramchunder No. 1822.
Kissubpore ...	8	0	0	...	...	...	
Madareepore ...	7	0	1¶	...	...	...	¶ Kally Kissore Roy No. 234.

C. K. DOVE,
Post-Master General of Bengal.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1910.

The 9th November 1860.—The Overland Mail, per Steamer *Bengal*, will be closed on Thursday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.		Vid Marseilles.			Vid Southampton.		
Postage.	Under ½ ounce		Rs. 0	6	0	Rs. 0	4	0
	„ ½	„	„ 0	8	0			
	„ ¾	„	„ 0	14	0	„ 0	8	0
	„ 1	„	„ 1	0	0			
	„ 2	„	„ 2	0	0	„ 1	0	0

No. 3958.

The 13th November 1860.—Notice is hereby given, that the letters for the Overland Mail, despatched from this Office up to the 2nd instant, and the Express Mail of the 3rd, were in time for the Steamer that left Bombay on the 12th idem.

No. 2052.

The 19th November 1860.—Notice is hereby given, that in consequence of the departure of the Steamer *Bengal* having been postponed, the Mails for England and the intermediate Ports will be closed at this Office on Friday, the 23rd instant, at 6 P. M.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of October 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Columbian.	19th Nov. 1860, at 11-20 P. M.	20th Nov. 4¼ A. M.	8 A. M.	8½ A. M.	3 H. 15 M.	4	2	6	35	20	55	
											6	
										Total	61	
										France	2	
										Hong-Kong	1	
										Singapore	1	
										Galle	1	
										Madras	3	
										Mauritius	1	
										Malta	1	Bag.
										Alexandria	1	„
										Gibraltar	1	Packet.
										Suez	1	„
										Bagdad	1	„
										Aden	1	„
										Penang	1	„
										Bombay	1	„
										Total	78	

The 20th November 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

The Calcutta Gazette.

SATURDAY, NOVEMBER 24, 1860.

FOREIGN DEPARTMENT.

No. 5658.

Fort William, the 21st November 1860.

Dowlut Ram, 1st Class Native Doctor, is appointed to the Meywar Bheel Corps.

No. 5659.

The 23rd November 1860.

Captain A. B. Cumberlege, Assistant Commissioner, left the Nagpore Territory on the 4th instant for Bombay, making over charge of the Office of Assistant Agent Governor General to Captain J. Ashburner, Assistant Commissioner.

No. 5660.

The following Extract from Brigade Orders issued by the Commandant, Central India Horse, under date the 10th ultimo, is confirmed :—

" Lieutenant W. P. Conolly, appointed 2nd in Command 3rd Corps, Central India Horse, having arrived in Cantonments, will receive charge of the 3rd Corps from Lieutenant C. A. DeKantzow, relieved from that Command."

No. 5661.

The following Extract from Brigade Orders issued by the Commandant of the Central India Horse, under date the 13th ultimo, is confirmed :—

" Major H. Forbes, 1st European Light Cavalry, having arrived at Head Quarters, will assume Command of the 1st Regiment Central India Horse from this date."

No. 5662.

Major J. A. Steel, Deputy Commissioner, Baraitch, has obtained an extension of leave from the 1st to the 20th instant inclusive, on Medical Certificate.

No. 5663.

Erratum.—The appointment of Mr. A. G. W. Harris to be Deputy Commissioner at Bhundara, and of Lieutenant C. B. L. Smith to be Assistant Commissioner, 1st Class, at Belaspore, notified in General Order dated 16th instant, No. 5535, is to have effect from the 20*th* instead of the 30*th* July 1860.

W. Grey,

Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 127.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 16th November 1860.

Read an Endorsement from the Home Department, No. 2353, dated 19th ultimo, forwarding for consideration and orders, with remarks, a letter from the Under-Secretary to the Government of Bengal, submitting a proposal for regulating the amount of Deputation Allowance to be paid to Officers acting as Magistrates and Collectors under the new Rules.

Resolution.—Consequent on the introduction of the new system, under which there will be only two Grades of Magistrates and Collectors, the first Grade receiving a monthly salary of Rupees 1,916-10-8, and the second a monthly salary of Rupees 1,500, the Government of Bengal submits a proposal for calculating the Deputation Allowance to be paid to Officers acting as Magistrates and Collectors, under the new Rules, upon the average pay of a Magistrate and Collector in the manner shewn in the margin, instead of calculating the allowances upon the personal salary of the Officer on leave as at present.

		Per Month.		
22 on Rs. 1,916-10-8 a month	Rs.	42,166	10	8
14 on Rs. 1,500 ...	„	21,000	0	0
1 on Rs. 1,380 ...	„	1,380	0	0
Total ...	„	64,546	10	8
37 Average ...	„	1,744	8	1

The Home Department forwards the case for consideration, with the remark that the plan recommended by the Lieutenant-Governor appears to be that which is in force in the Punjab, the District Officers of which Government are also divided into classes.

But the Governor General in Council observes that the plan submitted by the Bengal Government is not the same as that in force in the Punjaub. In the latter the Deputation Allowance is calculated under the provisions of Clause 6 of Section XXV. of the Covenanted Civil Absentee * Rules upon the average rate of salary attached to the particular *class* to which the appointment officiated in may belong, the average being struck by dividing† the total amount of the salaries of all the Grades of that particular class by the number of such Grades, whereas in Bengal it is proposed to calculate the average by dividing the total amount of the salaries of all the Grades by the *number of Officers* attached to those Grades.

* Put up.

† There are for instance three Grades of Deputy Commissioners in the Punjab, the salary of each Grade being as follows:—

1st Grade	...	Rs	1,500	0 0
2nd „	...	„	1,200	0 0
3rd „	...	„	1,000	0 0
		3)	3,700	0 0
Average salary per month	...	Rs.	1,233	5 4

The average salary which under the Bengal system, is shown to be Rupees 1,744-8-1 would under the Punjab system be Rupees 1,708-5-4‡ per month, and the Deputation Allowance thereon at twenty per cent. will amount to Rupees 341-10-8 per month.

‡ *Collectors and Magistrates.*

			Per Month.	
1st Grade	...	Rs.	1,916	10 8
2nd „	...	„	1,500	9 0
		2)	3,416	10 8
Average	...	Rs.	1,708	5 4

The Punjaub system being in accordance with the existing Rules, the Governor General in Council directs that it be adopted in Bengal.

ORDERED, that a copy of the foregoing Resolution be sent to the Home Department, with reference to the Endorsement above adverted to, for communication to the Government of Bengal.

Ordered also, that the above Resolution be published in the *Calcutta Gazette* for general information and guidance.

(A True Extract,)

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 883.

Service Message by Electric Telegraph.

From Bangalore,
From the Commissioner,
To Calcutta,
To Foreign Secretary, Government of India.

Doubts having been expressed by many persons, the Commissioners respectfully solicit instructions, as to whether Section I. of Act XXXIX. is intended to apply generally to the Native Public Servants of the Mysore Commission in every branch of administration; or only to the European Officers, and how the duty when levied is to be carried to account.

No. 5433.

COPY forwarded to the Financial Department, for consideration and orders.

By Order, &c.,
(Sd.) C. U. AITCHISON,
Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT.
The 13th November 1860.

No. 128.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

WITH reference to the above enquiry, the Hon'ble the President in Council observes that, under Section 1 of Act XXXIX. of 1860, the Native Public Servants of the Mysore Commission appear clearly to be subject to Assessment of Income Tax, if they receive their appointments from "any Government or Public Servant of Her Majesty in India."

The Duty when levied will be carried to the credit of "Income Tax" in such manner as may be ordered by the Accountant General, under the instructions already issued to him in respect to the Income Tax in other parts of the Country.

ORDERED, that a copy of the above be forwarded to the Foreign Department.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Hon'ble the President in Council,

C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 3406.

FROM W. S. SETON-KARR, ESQ.,
Offg. Secy. to the Govt. of Bengal,

To C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,
Financial Department.

Fort William, the 7th November 1860.

REVENUE,
Income Tax.

SIR,—WITH reference to your Endorsement No. 10879, dated the 29th ultimo, forwarding for information and guidance a copy of correspondence with the Secretary of the Church Missionary Society, exempting from taxation certain Funds held by the Society in trust for purely charitable and religious purposes, I am directed by the Lieutenant-Governor to submit, for the consideration of His Excellency the Governor General in Council, the advisability of the adoption of a uniform rule for the disposal of such applications which are likely to be frequent, and which, in the absence of any such rule, might lead to confusion.

2. The Lieutenant-Governor, I am desired to intimate, has thought it advisable, with reference to Section 133 of the Income Tax Act, to lay down as a rule, that all such applications for exemption shall be submitted, first, through the Local Authorities engaged in the work of assessment;

and, on their report, the Lieutenant-Governor will be able to judge of the propriety of granting the exemption. He would suggest that this course be continued, and he would propose to submit, at due intervals, Statements of all exemptions made by him for the final approval of the Supreme Government.

3. This course, he ventures to submit, will be uniform and satisfactory.

No. 129.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

HIS EXCELLENCY the Governor General in Council sees no objection to the course of procedure proposed by His Honor the Lieutenant-Governor of Bengal, in respect to cases of Funds held in trust for purely charitable and religious *public* purposes.

He is pleased accordingly to authorize that it be adopted generally.

ORDERED, that a copy of the above Resolution be sent to the Government of Bengal for information, with reference to its Secretary's letter No. 3406, dated the 7th instant.

Ordered also, that a copy of the above Resolution, together with a copy of the letter from the Government of Bengal therein referred to, be published in the *Calcutta Gazette* for the guidance of all the Local Governments.

By Order of the Governor General in Council,

ERRATA.—In the Financial Resolution, No. 119, dated 16th November 1860, re-published on the 21st instant :—

BENGAL PRESIDENCY.

For Superintendent of Clothing Department	Colonel H. P. Burn, *read*
Superintendent of Clothing Department ...	Colonel H. P. Burn, on leave.
For Officiating Superintendent of Clothing Department ...	Major M. Turnbull (Army Clothing Agent,) *read*
Officiating Superintendent of Clothing Department ...	Major M. Turnbull (Army Clothing Agent) on duty.
Omit Examiner, Ordnance Department ...	Lieutenant J. Leonard (3rd Assistant Military Auditor General.)

BOMBAY PRESIDENCY.

After Examiner, Ordnance Department ...	2nd Captain A. A. Bayley (Assistant Military Auditor General,)
Insert, Examiner, Medical Department ...	

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 21st November 1860.

No. 1149 *of* 1860.—The Government General Order No. 1122, of the 13th instant, placing temporarily the services of Lieutenant Colonel W. T. Hughes, Commandant of the 1st Regiment Punjaub Cavalry, at the disposal of the Foreign Department, is hereby cancelled at the request of that Officer.

Fort William, the 23rd November 1860.

No. 1150 *of* 1860.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 372, dated 9th October 1860, are published for general information :—

1. The under-mentioned Officers and Warrant Officers have been permitted to return to their duty, *viz* :—

Colonel G. St. P. Lawrence.
" H. Tombs, C. B., Overland, 4th September.
" W. F. Beatson *vid* Bombay, per Steamer of 27th September.
Lieutenant Colonel R. R. W. Ellis.
" " R. E. Knatchbull, by the *Barham*.
" " A. Taylor, C. B.
" " S. J. Browne, *vid* Bombay.
Major E. Oakes.
" C. Browne.
Captain T. Watson.
" A. Taylor.
" J. W. Smith.
" W. B. Girdlestone.
" *Sir* C. W. Oakeley, *Bart.*
" J. S. Phillpotts.
" R. A. Napper.
" H. Melvill, on the *Malabar*.
" C. Batchelor.
Second Captain W. Dickson.
Lieutenant C. D. S. Clarke.
" T. Quin.
" W. Battye.
" R. H. F. Harris.
" C. H. Cantor.
" H. G. Young, by the *Matilda Wattenbach*.
" W. C. S. Clarke.
" C. N. McMullin.

Lieutenant J. Watson, Overland, 4th September.
„ J. M. Glubb.
„ H. L. A. Tottenham.
„ C. E. Nairne, Overland, 20th October.
„ R. S. Robertson.
„ D. B. Lockhart.
„ W. J. S. Richardes, Overland, 4th September.
„ R. Stewart, Overland, 4th September, with retention of his Staff appointment.
„ F. Henderson.
„ C. W. Thomas.
„ B. Cuppage.
Ensign E. Packe.
Surgeon H. M. Cannon.
„ F. Turnbull, M. D.
Assistant Surgeon H. T. Sherlock.
„ „ G. M. Govan, by the *Lady Melville.*
„ „ T. Farquhar, M. D.
Conductor A. O'Berne.
„ E. Quin, by the *Sydenham.*

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.*:

Lieutenant Colonel W. A. Cooke	...	6 Months.
„ „ S. Pott	..	6 „
Major W. Wilson	...	5 „
„ R. J. Edgell	...	6 „
„ J. W. Sanders	...	3 „
„ H. Dinning	...	2 „
„ F. R. Maunsell	...	6 „
Captain P. G. Scot	...	6 „
„ A. D. Toogood	...	6 „
„ J. Bleaymire	...	6 „
„ J. P. Martin	...	3 „
Second Captain F. E. Smalpage	...	4 „
Lieutenant E. H. Macnaghten	...	5 „
„ G. H. W. Ewbank	...	4 „
„ W. C. S. Clarke	...	3 „
„ H. Inglis	...	6 „
„ A. F. P. Harcourt	...	2 „
„ C. J. Nicholson	...	6 „
„ H. B. Stuart	...	6 „
„ H. Goschen	...	2 „
„ H. Munro	...	6 „
„ C. H. Fairlie	...	6 „
„ J. C. C. Daunt	...	4 „
„ A. H. Chapman	...	2 „
Surgeon George Saunders	...	2 „
„ J. Lee, M. D.	...	2 „
Assistant Surgeon T. Ringer	...	3 „

3. Captain R. W. Pilkington, of the Invalid Pension List, has been permitted to retire from the Service.

4. The under-mentioned Officers who came to this Country on duty, have been ordered to embark on the Steamers stated, on which passages have been provided for them, *viz.*:—

Lieutenant R. H. Inglis, 20th August.
„ F. V. H. Sperling „
„ R. E. Anderson „
„ J. J. Boswell, 20th September.
„ W. H. Buttanshaw, 4th October.

5. With reference to the preceding paragraph, I have to inform you that, in consequence of the impossibility of obtaining accommodation in the Steamers of the 20th August and 4th and 20th September, it has been necessary to detain Lieutenant Buttanshaw until the 4th October. This Officer will be entitled to count service from the date of the arrival of the Steamer by which he ought to have embarked, *viz.* that of the 20th August, but will not draw Pay and Indian allowances until his arrival in India.

6. The under-mentioned Officers, *viz.*:—

Lieutenant Colonel Knatchbull,
Captain J. W. Smith,
Lieutenant J. C. Stewart,

who have proceeded on duty with Recruits on the *Barham* are to be considered as having returned to their duty from the date of the arrival of that Vessel at Madras, and will be entitled to free passages to Calcutta.

No. 1151 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be an Assistant Surgeon in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service:—

	Date of Arrival at Fort William.
Medical Department.	
Mr. Henry Cookson	17th Nov. 1860.

No. 1152 *of* 1860.—The under-mentioned Out-Pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their Stipends at this Presidency, payment of Pensions is to be made and charged accordingly:—

	Rate of Pension per diem.
James Cantland, late of the 1st Battalion 1st Regiment of Foot ...	7*d.* per diem, from the date on which he ceases to receive Regimental pay.
John Newlove, late of the 3rd Dragoon Guards ...	1*s.* 1*d.* per diem, from the date on which he ceases to receive Regimental pay.

No. 1153 *of* 1860.—Mr. John Wood is appointed a 3rd Class Sub-Assistant Great Trigonometrical Survey of India from the 12th November 1860, to fill a vacancy in the Establishment.

No. 1154 *of* 1860.—The following Statements, showing the equipment of Camp Equipage and Cattle authorized for Troops and Batteries of Royal Artillery, are published for general information :—

Camp Equipage and Cattle required for a Battery of the Horse Brigade Royal Artillery.

Number.	Names of Stores.	Horses.	Camels.	Bullocks.	Remarks.
2	Staff Serjeant's Tents ...	0	2	0	2 Staff Serjeants.
12	Tents, European Private's ...	0	18	0	198 Rank and File.
1	Do. Do. Do. ...	0	1½	0	Quarter Guard.
1	Do. Do. Do. ...	0	1½	0	Rear Guard.
1	Do. Routee ...	0	½	0	Necessary.
2	Sepoys' Palls of two Palls each..	0	2	0	Lascars, Artificers, Shops and Stores.
	Baggage of 2 Staff Serjeants ...	0	1	0	
	Do. 198 Rank and File ...	0	25	0	
	Cooking Utensils ...	0	3	0	
	Horse Blankets ...	0	6	0	There being only one Syce to two Horses.
	Three Days' Gram ...	0	16	0	200 Horses and 12 Bullocks.
	Rum ...	0	2	0	
	Grass on the line of march ...	0	6	0	200 Horses, 12 lbs. per Horse.
	Spare ...	0	9½	0	Being one in ten.
	Four Guns and two Howitzers, at 6 each ...	36	0	0	
	Eleven Waggons, at 6 each ...	66	0	0	
	Detachment Horses ...	56	0	0	
	Two Carts, at 2 each ...	4	0	0	
	Spare ...	38	0	0	
	Three Store Carts ...	0	0	12	7 Bullocks permanently attached, the Carts in Cantonments for sanatory purposes on the march carry Paulines, Saddles, Wrappers, &c.
	Total ...	200	94	12	

Camp Equipage and Cattle required for a Field Battery Royal Artillery.

Number.	Names of Stores.	Horses.	Camels.	Bullocks.	Remarks.
2	Tents, Staff Serjeant's ...	0	2	0	2 Staff Serjeants.
13	Do. European Private's ...	0	19½	0	210 Rank and File.
1	Do. Do. Do. ...	0	1½	0	Quarter Guard.
1	Do. Do. Do. ...	0	1½	0	Rear Guard.
1	Do. Routee ...	0	½	0	Necessary.
2	Sepoys' Palls of two Palls each .	0	2	0	Artificers, Shops, Stores and Lascars.
	Baggage of two Staff Sergeants.	0	1	0	
	Do. 210 Rank and File ...	0	27	0	
	Cooking Utensils ...	0	3	0	
	Horse Blankets ...	0	6	0	There being only 1 Syce to 2 Horses.
	Three Days' Gram ...	0	15	0	142 Horses and 66 Bullocks.
	Rum ...	0	2	0	
	Grass on the line of march ...	0	6	0	One per Sub-Division.
	Spare ...	0	9	0	Being one in ten.
	Four Guns and two Howitzers, at 8 each ...	48	0	0	
	Six Waggons, at 8 each ...	48	0	0	
	Riding and Spare ...	40	0	0	
	One Forge ...	6	0	0	
	Six Ammunition Waggons ...	0	0	36	
	Store Limber Waggon ...	0	0	8	
	Spare Howitzer Carriage ...	0	0	6	
	Store Carts and Spare ...	0	0	16	
	Total ...	142	96	66	

HOSPITAL ESTABLISHMENT.

Camp Equipage and Cattle required for either a Battery of the Horse Brigade or a Field Battery, Royal Artillery.

Names of Stores and purpose for which required.	Camels.
2 European Private's Tents—For sick	3
1 „ „ „ —For Surgery and Stores	1½
1 Staff Sergeant's Tent —For Apothecary	1
Medicines and Instruments, four Trunks...	2
4 Trunks containing Liquors, &c...	2
Bedding for 200 men, probable weight eleven Maunds, twenty-five Seers	2½
Winter Clothing in five Trunks	2½
Summer Clothing in two Trunks	1
Cooking Utensils, &c.	1
Necessaries	1
Spare one in ten	1½
Total	19

No. 1155 *of* 1860.—The following promotions are made :—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Artillery	2nd Captain Alfred Hales Heath	Captain	12th Nov. 1860	Captn. and Bt. Lt. Col. H. A. Olpherts, deceased.
	Lieutenant Frederick Sleigh Roberts	2nd Captain		
3rd Eur. Regt.	Ensign Albert William Money ...	Lieutenant	31st October 1860	Lt. and Bt. Capt. H. B. Blake, dismissed.

No. 1156 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Engineers in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the rank of Lieutenant, from the date assigned to them in Government General Order No. 939 of 1860 :—

Engineers.	*Date of Arrival at Fort William.*
Mr. William Henry Pierson ...	20th November 1860.
„ George Strahan ...	
„ Barre John Goldie ...	

No. 1157 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Fort William.
Brevet Major H. Finch, 31st Native Light Infantry ...	20th November 1860.
Captain C. Batchelor, 3rd European Light Cavalry ...	
Captain C. Clark, 2nd European Bengal Fusiliers ...	
Captain C. M. N. Fellowes, 3rd European Regiment ...	
Captain A. Taylor, 25th Native Infantry ...	
Captain *the Baron* F. A. Von Meyern, 53rd Native Infantry ...	20th November 1860.
Captain J. S. Phillpotts, 66th or Goorka Light Infantry...	
Captain W. B. Girdlestone, 67th Native Infantry ...	
2nd Captain E. Davidson, Engineers, Deputy Consulting Engineer in the Railway Department in Eastern Bengal ...	
Brevet Captain F. C. Innes, 60th Native Infantry ...	
Lieutenant C. W. Thomas, 3rd European Light Cavalry ...	
Lieutenant C. C. Taylor, 56th Native Infantry ...	
Surgeon Major C. G. Andrews, Medical Department ...	
Surgeon Major G. S. Mann, F. R. C. S., Medical Department ...	
Assistant Surgeon C. Lowdell, Medical Department ...	
Veterinary Surgeon J. Siddall, Stud Department ...	

F. D. ATKINSON, *Major,*

Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 285.

Fort William, the 23rd November 1860.

Notifications.—Assistant Overseer Serjeant J. Dallas, attached to the 5th Division, Grand Trunk Road, is dismissed from the Public Works Department and will return to Military duty.

No. 286.

Mr. W. McGuffin, employed on the Baree Doab Canal, having obtained his discharge from the Army, is continued in the Public Works Department in the Grade of Overseer.

Mr. R. Gereson, employed on the Baree Doab Canal, having obtained his discharge from the Army, is continued in the Public Works Department in the Grade of Overseer.

No. 287.

Appointment.—Baboo Bissonath Chatterjee is appointed a Probationary Assistant Overseer in the Public Works Department and posted to Bengal.

No. 288.

Leave of Absence.—The leave of absence for six weeks, granted to Captain G. Price, Civil Archited at the Presidency, by Notification No. 229, of the 25th September last, is extended to the 31st October 1860.

ERRATUM.—For the date of the Orders, Nos. 282-3-4, printed at page 2499 of the *Calcutta Gazette*, dated 21st instant, *read* "Fort William, the 19th November 1860."

A. G. GOODWYN, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6248.

APPOINTMENTS.—*The 15th November* 1860.—The Reverend C. E. Driberg to be a Marriage Registrar in the 24-Pergunnahs.

The 19th November 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz*:—

In Noacolly.

Baboo Oomachurn Roy.

In Gowalparrah.

Baboo Kali Persaud Tribadee.
Moonshee Mahomed Ockmul.

The 20th November 1860.

In Pooree.

Baboo Kishen Mohun Rae.

In Balasore.

Baboo Hurokali Mookerjee.

In Rungpore.

Baboo Sreekant Mozoomdar.

This cancels the appointment of Baboo Nobin Chunder Bhoomick, notified in the *Gazette* of the 14th instant.

Mr. H. C. Sutherland to officiate as Joint Magistrate and Deputy Collector of Dacca.

This cancels his appointment to Rajshahye, notified in the *Gazette* of the 14th instant.

Mr. J. D. Ousely to be Assistant to the Magistrate and Collector of Rajshahye, and to exercise the special powers of an Assistant Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and the powers of a Deputy Collector, under Act X. of 1859.

Mr. T. Parker to be Medical Officer of Pubna.

The following Gentlemen to officiate as Deputy Magistrates under Act XV. of 1843, and Deputy Collectors under Regulation IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz.*:—

Baboo Oomachurn Bannerjee, in Rungpore.
Baboo Dinnobundho Mullick, in Furreedpore.

LEAVE OF ABSENCE.—*The 19th November* 1860.—Mr. H L. Oliphant, Assistant to the Magistrate and Collector of Nuddea, for three days, under Clause 1, Section VI. of the new Revised Absentee Rules, in extension of the leave granted to him on the 10th ultimo.

Mr. W G. Deare, Deputy Magistrate and Deputy Collector of Bhuddruck, for twenty days, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Mothooranauth Bannerjee, Deputy Magistrate and Deputy Collector of Rajshahye, for one month, on Medical Certificate, under Clause 2 Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 3rd ultimo.

Baboo Hurro Chunder Ghose, Deputy Magistrate and Deputy Collector of Purneah, for two months, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 20th November 1860.—Mr. E. Drummond, Officiating Magistrate and Collector of Bancoorah, for fifteen months, on Medical Certificate, under Clause 1, Section VI. of the new revised Absentee Rules.

The 21st November 1860.—Captain R. C. Birch, Senior Assistant to the Commissioner of Chota Nagpore, at Singbhoom, from the 6th to the 18th of May last, under the Financial Resolution of the 22nd February 1856, in supersession of the leave granted to him on the 7th of August last.

NOTIFICATION.—*The 21st November* 1860.—The services of Major W. S. Sherwill are placed temporarily at the disposal of the Government of India, in the Military Department.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2852A.

Camp Allygurh, the 12th November 1860.

It is hereby notified that the provisions of Act XX. of 1856 will from this day be introduced into the places noted in the margin, which are situated in the Jhansie Division.

Madhogurh Duboh Lahar	Jalaun District.
Raat Moudha	Humeerpore District.

Agreeably to Section IV. of the Act it is also notified that the limits of the above places will be those defined in the measurement papers prepared by the Revenue Surveyor.

It is further notified that, in pursuance of Section X. of the Act, the assessment in the first three Towns will be on houses and grounds, according to the annual value thereof, and in the two others according to the circumstances and property to be protected of the persons liable to the same.

No. 2854A.

The services of Lieutenant G. L. K. Hewett, late of the 41st Regiment Native Infantry, Assistant Commissioner in the Jubbulpore Division, are, in accordance with his own request, replaced at the disposal of the Government of India in the Military Department.

No. 2864A.

Erratum.—In Notification No. 2726A., dated the 19th October, printed in the *Government Gazette* of the 30th October, page 1038, vesting the Assistant to the Magistrate and Collector of Allygurh with special powers, for "H. D. Willock," *read* "George Boileau Willock."

No. 2879A.

Camp Iglass, the 13th November 1860.

Assistant Surgeon Caird, of the 2nd Gwalior Regiment, is appointed to officiate as Civil Assistant Surgeon of Lullutpore, with effect from the 5th October 1860, in addition to his own duties, during the absence on leave of Dr. Wheatley, or until further orders.

No. 2881A.

Mohib Allee, Deputy Collector of Etah, is vested with the special powers of an Assistant Magistrate, under Clause 3, Section II., Regulation III. of 1821, subject to his passing the prescribed examination in April next.

No. 2884A.

Camp Royah, the 14th November 1860.

Mr. C. J. Daniell having reported his return from furlough on the 28th ultimo, is appointed to officiate as Deputy Commissioner of Jhansie.

No. 2888A.

In Notification No. 2723A., dated the 17th October, appointing Aboo Mohomed to act as Moonsiff of Jubbulpore, published in the *Allahabad Government Gazette*, dated 30th October 1860, page 1038, for "Aboo Mohomed" *read* "Abool Hussun Khan."

No. 1412.

The 16th November 1860.

Six months' leave of absence, on Medical Certificate, is granted to Assistant Surgeon E. F. Wheatley, Civil Assistant Surgeon of Lullutpore, in order to enable him to visit Mussooree.

REVENUE DEPARTMENT.

No. 259A.

Camp Danpore, the 8th November 1860.

Moulvee Taffuzzool Hossein is appointed to be an Assessor, under Act XXXII. of 1860, in the District of Seonee.

No. 264A.

Camp Chowkee Jewun, the 9th November 1860.

Meer Toorab Ally, Deputy Collector of Bijnour, is entrusted with the duties of an Assessor, under Section XXI. of Act XXXII. of 1860, in the Tehseelees of Bijnour and Chandpore, with Pergunnahs Seohara and Sherekote.

Mr. E. R. Lemaistre, Tehseeldar of Bijnour, is appointed to act as a Deputy Collector, under Regulation IX. of 1833, while Meer Toorab Ally is employed as an Assessor under Act XXXII. of 1860, or until further orders.

No. 265A.

Kadir Alli, Tehseeldar of Nugeenah, in the District of Bijnour, is appointed to be an Assessor under Act XXXII. of 1860, in the Tehseelees of Nugeenah and Nujeebabad, with Pergunnah Nehtore.

No. 1553A.

Camp Allgurh, the 10th November 1860.

Mr. C. B. Thornhill received charge of the Office of Commissioner of the Allahabad Division from Mr. A. H. Cocks on the 27th ultimo.

No. 273A.

Camp Allygurh, the 12th November 1860.

Sree Dhur Rao is appointed to be an Assessor, under Act XXXII. of 1860, in the City of Saugor.

No. 886.

Jankee Pershaud, Deputy Collector of Hosungabad, is placed in charge of the Treasury of that District.

No. 278A.

Camp Iglass, the 13th November 1860.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the District of Neemuch, within the Pergunnahs specified opposite to their names:—

Moonshee Syud Samun Allee Khan ...	In the Pergunnahs of Jawud, Ruttongurh, Singhowlee, Jaut, and Beechore.
Girdharee Lall ...	In the Pergunnahs of Neemuch, Jeerun, Chittakhera, Nickoom, and Gungapore.

No. 281A.

The following Tehseeldars of the Chundeyree District are appointed to be Assessors under Act XXXII. of 1860 in the Tehseel Circles specified opposite to their names:—

Pundit Thakoor Doss, Tehseeldar of Lullutpore ...	In the Pergunnahs of Lullutpore, Bansee, Chundeyree, and Balabehut.
Kasee Mohomed, Tehseeldar of Banpore ...	In the Pergunnahs of Talbehut, Banpore, and Mohrownee.
Pundit Bhola Nauth, Tehseeldar of Morowra ...	In the Pergunnah of Morowra.

No. 285A.

The following Tehseeldars of the Mozuffernugger District are appointed to be Assessors under Act XXXII. of 1860, within the Circles specified opposite their names:—

Syud Mohomed, Tehseeldar of Khutowlee ...	In the Tehseelee of Mozuffernugger.
Imdad Hossein, Tehseeldar of Mozuffernugger ...	In the Tehseelee of Thannah Bhowun.
Wuzeer Khan, Tehseeldar of Shamlee ...	In the Tehseelee of Shamlee.
Mohomed Ali, Tehseeldar of Thannah Bhowun ...	In the Tehseelee of Poorchupar.
Sooltan Hossain, Tehseeldar of Poorchupar ...	In the Tehseelee of Khutowlee.

No. 292A.

Camp Royah, the 14th November 1860.

That portion of Notification No. 246A., dated the 5th instant, in which Mr. Munro, Customs Patrol, was appointed to be an Assessor under Act XXXII. of 1860, in the Pergunnahs of Huzoor Tehseel, Pinahut, Futteeabad and Irradutnugger, of the Agra District, is hereby cancelled, and the following Tehseeldars are appointed Assessors in the Circles specified opposite their names:—

Nujmoodeen Hyder, Tehseeldar of the Huzoor Tehseel ...	In the Pergunnahs of Huzoor Tehseel, and Irradutnugger.
Ikram Allie, Tehseeldar of Etmadpore ...	In the Pergunnahs of Bah Pinahut and Futteeabad.

No. 1571A.

The cultivation of Tea has extended so widely in the North-Western Provinces, especially in the Dehra Dhoon, under the encouragement given by the Notification in this Department, No. 2109A., dated 26th September 1855, and the Indents on the Superintendent of the Botanical Gardens for Seeds and Seedlings have become so numerous and so heavy, that it is necessary to place them under some regulation, in order that a fair distribution may be secured, and the extension of the cultivation may be promoted in the largest possible degree.

The following Rules, supplementary to the Notification above referred to, are published for general information:—

I. Every person and every Company indenting on the Superintendent of the Botanical Gardens, North-Western Provinces, for Tea Seeds and Tea Plants, shall specify the place or places where his or their Plantations are situate; the entire area of such Plantations fitted for the growth of Tea; and the portion of the area which has been stocked with Tea Plants.

II. The Partners or Sharers of a Tea Company shall not be permitted to indent individually and separately, for Seeds or Plants. No Indent will be received except from one or other of the Partners or Sharers in behalf of the Company collectively.

III. The quantity to be given gratis to each party indenting shall be restricted ordinarily to 100 maunds, and one lakh of Seedlings. But it shall be in the discretion of the Superintendent of the Botanical Gardens, North-Western Provinces, to increase the allotment, whenever the supply at his disposal may admit of it.

IV. It will be the duty of the Superindendent of the Botanical Gardens, North-Western Provinces, to meet all indents for Seeds and Seedlings for the *bonâ fide* use of the applicant's Plantation within the limitation above expressed, so far as it may be in his power to do so. But if the aggregate demand exceed the supply of Seeds and Seedlings available for distribution, a preference shall be given to those who may have been engaged in the cultivation of the Tea Plant for a period not exceeding five years.

V. The distribution of Seeds and Plants to the proprietors of well-stocked and well-established Plantations, and of Plantations which have been at work for five years or upwards, shall be discretionary with the Superintendent of Botanical Gardens, due advertence being had to the aggregate demand, and the means at his disposal of meeting it.

VI. Parties disposing by sale, or otherwise, of Tea Seeds and Tea Plants, the produce of their own Farms, and indenting nevertheless on the Government Plantations for a supply, shall be required to pay for Seeds at the rate of Rupees 20 per maund, and for Plants at the rate of Rupees 3 per hundred. In such cases, it shall be further in the discretion of the Superintendent, Botanical Gardens, to refuse compliance with the Indent altogether.

GENERAL DEPARTMENT.

No. 1263A.

Camp Danpoor, the 8th November 1860.

The Reverend D. Bellamy is appointed to be Chaplain of Gwalior.

No. 1279A.

Camp Allygurh, the 12th November 1860.

Leave of absence for twelve months, under Section V. of the Uncovenanted Leave Rules, is granted to Mr. S. W. Fallon, Superintendent, Ajmere Government School, and Inspector of Village Schools in Ajmere and Mairwarra, to proceed to England, on Medical Certificate, together with the usual preparatory leave, to enable him to reach the port of embarkation.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COOPER,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Captain J. B. Smyley, Assistant Commissioner, Mooltan, has obtained leave from the 10th August to 20th September last, being the time occupied by him in rejoining his appointment on his return to India from Furlough to Europe.

General Department, No. 2940, dated 9th November 1860.

Mr. H. E. Perkins, C. S., Personal Assistant to the Financial Commissioner, having reported his return to India, is allowed the usual eight weeks' leave, to enable him to rejoin his appointment.

General Department, No. 2941, dated 9th November 1860.

Transfers.—Qaim Ali, Extra Assistant, from the Sealkote to the Thanesur District.

General Department, No. 2954, dated 10th November 1860.

Dya Shunkur, Extra Assistant, from the Thanesur to the Sealkote District.

General Department, No. 2955, dated 10th November 1860

Appointments.—The Reverend H. F. Corbyn, Chaplain of Dehra Ishmael Khan, to be Chaplain of Subathoo, with effect from the 12th August last.

General Department, No. 2948, dated 10th November 1860.

Mr. G. Hickie is appointed an Assistant Patrol of the 3rd Class in the Sind Saugor Salt Department.

Revenue Department, No. 1714, dated 10th November 1860.

R. H. Davies,
Secy. to Govt., Punjab.

LAHORE, THE 9TH NOVEMBER 1860.

No. 435.—The under-mentioned Native Officers and Men, formerly of the Artillery, and recently appointed to the Peshawur Mountain Train, from the 1st Irregular Cavalry are transferred to the Mounted Police, as noted opposite to their respective names; and where vacancies for them do not exist, are to be borne on the Rolls as Supernumeraries until they can be absorbed:—

Ressaidar Sham Sing, as Ressaldar, Lahore Division.
Jemadar Kan Sing, Umballah Division.
„ Jod Sing, Trans Sutlej Division.
„ Ameer Sing, Lahore Division.
Sowar Zalum Sing, } Ditto Ditto.
„ Fyzoolla, }
„ Sewah, } To the Trans Sutlej Division.
„ Luchmun Sing, }
„ Sekunder Khan, } To the Loodianah Ressallah of the Umballa Division.
„ Shaik Bahadoor, }

6th Punjab Infantry.

No. 136.—*Leave of Absence.*—Lieutenant T. Quin, Second in Command, from 28th October to the 27th November 1860, to remain at Bombay, on urgent private affairs.

G. Hutchinson, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the Provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such Conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same Conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so :—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do. Thursday, 7th March „ -	1220	560	1780
Do. Wednesday, 10th April „ -	1220	560	1780
Do. Wednesday, 8th May „ -	1220	560	1780
Do. Monday, 10th June „ -	1220	560	1780
Do. Monday, 8th July „ -	1220	560	1780
Do. Monday, 5th August „ -	1220	560	1780
Do. Monday, 9th September „ -	1220	560	1780
Do. Tuesday, 7th October „ -	1220	560	1780
Do. Wednesday, 6th Nov. „ -	1220	560	1780
Do. Thursday, 5th December „ -	1244	601	1845
Total -	13444	6201	19645

19. It is hereby further Notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

*	Chests.
Behar ...	14,664
Benares ...	6,761
	21,425

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each "year, and the price for the same shall be determined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

Article of the Convention above referred to.

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.* :—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

Sudder Dewanny Adawlut.

CIRCULAR.

No. 14.

To the Criminal Authorities in the Lower Provinces.

Sir,—I am directed to forward, for your information and guidance, copy of a letter that has been addressed by the Court to the Officiating Sessions Judge of , in reply to the question, whether the jurisdiction of a Magistrate, under Act IV. of 1840, is, in any way, restricted by the provisions of Act X. of 1859.

Nizamut Adawlut.
Present.
H. T. Raikes, Esq.,
Judge.

2. Your particular attention is requested to the ruling of the Court, from which you will see that a Magistrate's summary powers, under Section 4, Act IV, are not affected by the later Enactment.

3. There can of course be no question as to the power of a Magistrate to institute enquiries as hitherto, under Section 2 of the Act.

I have, &c.,

(Sd.) H. B. Lawford,
Register.

Fort William,
The 10th November 1860.

No. 549.

To the Officiating Session Judge of

Sir,—The Court having had before them your letter No. 117, of the 20th August last, direct me to state, for your own and the Joint Magistrate's information, that, if a Landlord wishes to eject a Tenant, he must apply to the Collector, under Section 25 of Act X. of 1859, and his proceedings afterwards would be done with authority of Law, and could not be cognizable under Act IV. of 1840. But if the orders of the Revenue authority be not first obtained, the ejectment would be "without authority of Law," and therefore cognizable by a Magistrate, under Act IV. of 1840.

Nizamut Adawlut.
Present.
H. T. Raikes, Esq.,
G. Loch, Esq.,
and
H. V. Bayley, Esq.,
Judges.,
and
C. Steer, Esq.
Officiating Judge.

It is to be observed that before Act X. of 1859 was enacted, the only remedy left to a Landlord to eject a Tenant, who had no *right* to continue in possession of his land, was a regular suit in some Civil Court. By Clause 6, Section 23 of Act X. of 1859, such suits are now maintainable as summary suits before a Collector of Revenue. In such a suit the question of *right* to eject can be decided, and the right declared, and under such declaration, the Zemindar or other person can proceed "by authority of Law" and eject the Tenant in possession. But the cognizance of such suits by the Revenue Court, instead of the Civil Court, in no respect alters the operation of Act IV. of 1840, which applies, as before, to all cases of illegal dispossession. The difference still remains that, under Act IV. of 1840, the question of *right* cannot affect the issue, as the fact of previous possession will alone be looked to, whereas, under Act X. of 1859, the question of *right* to eject will be open to determination. It is true Act X. of 1859 restricts the cognizance of such matters to the Revenue Courts, but the question thus referred to is the "*right* to eject," which can be determined there *only*. The Magistrate would not, under Act IV. of 1840, try *that* matter, and therefore the restriction of Act X. of 1859 does not apply to his proceedings.

I have, &c.,

(Sd) H. B. Lawford,
Register.

Fort William,
The 31st October 1860.

Notification, No. 23.

Mr. R. C. P. Perry, Sub-Assistant Commissioner, received charge of the Manbhoom Treasury on the 19th instant.

W. Waterfield,
Offg. Accit. to the Govt. of Bengal.

Fort William;
Office of Accit., Govt. of Bengal,
The 23rd November 1860.

Income Tax Returns to Special Commissioner.

All Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Notice.

It is hereby Notified, for general information, that Government has appointed the under-mentioned Treasuries, for the receipt of all Duties payable under Act XXXII. of 1860, within the jurisdiction of the Commissioners of Income Tax, for the Town and the Suburbs of Calcutta:—

1. Treasury of the Collector of Income Tax No. 2, Church Lane.

2. Treasury of the Collector of the 24-Pergunnahs.

A. Grote,
President.

Income Tax Office,
The 6th October 1860.

Notice.

Certain Effects of the late C. Maitland, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. Bishop,
Offg. Assistant Superintendent.

Superintendent's Office;
Darjeeling,
The 31st October 1860.

Department Public Works.

NOTICE is hereby given, that the following Navigation Tolls will be let to the highest bidder, by Public Auction, on the 26th November 1860, at the Government Bungalow of Moisrakah, for the term of one year, commencing on the 1st December 1860:—

1. The Tolls on the Buxee and Gyghatty Navigation Channel, between the Rivers Roopnarain and Damoodah.

2. The Tolls on the Banspattee Navigation Channel, between the Rivers Damoodah and Hooghly.

A Deposit of Rupees (500) five hundred will be made by the highest bidder for each Toll at the time of Auction, with an undertaking on his part to sign the necessary Lease on or before the 1st December 1860.

For further particulars apply to the undersigned.

W. SMITH, C. E.,
Executive Engineer, Burdwan Division.

BURDWAN,
The 5th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

CACHAR;
'ent's Office,
July 1860.

Nuddea Rivers.

Report shewing the least Depth of Water in the Navigable Channels, from the 12th to the 18th November 1860.

NAMES OF RIVERS, &c.	Least Depth of Water.		Remarks.
MATABANGAH.			
Above its Entrance in Ganges ...	Ft. 10	In. 0	
On the Entrance Bar ..	5	3	The Entrance at the Ganges will be kept open, but the Hat Boleah River will close in six or eight days.
From thence to Hat Boleah, 44 Miles ..	4	0	
Hat Boleah to Allickdeah ..	1	3	Below Allickdeah to the Hooghly, the River will be kept open for Traffic.
Allickdea to Kishengunge, 38 Miles ...	2	7	
BHAGIRUTTEE.			Hat Boleah to Allickdeah by land 11 miles.
At the Entrance ...	closed.		
Jeagunge to Cutwah, 60 Miles ...	2	5	The Bhagiruttee will be kept open from Jeagunge and Moorshedabad, &c., to Nuddeah.
Cutwa to Nuddeah, 46 Miles ...	3	0	

Gauge at Berhampore on the 17th plus 11 inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.
The 20th November 1860.

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraitch. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. FORBES, *Lieut.*,
District Supdt. O. P., Baraitch.

Wanted,

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,
Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4*th.*—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,
Collector.

MONGHYR COLLECTORATE,
The 10th October 1860.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		3RD CLASS.				
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad ...	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah...	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah ...	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah ...	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr ...	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Showdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad .	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund .	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund ...	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	8 0 7	10 8 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr ...	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund ...	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad ...	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund...	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah ...	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah ...	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr ...	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singhia, Thannah Dhurhurah Pergunnah Monghyr ...	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrahgunge, Pergunnah Monghyr ...	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah ...	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr ...	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Raujunpoor, Pergunnah Kubkhund ...	4 2 11 0	1 3 2	1 9 6	
30	3254	Ditto Ditto ...	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto ...	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr ...	193 19 0 0	59 2 8	77 5 4	

W. H. Henderson,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. Brown,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিসেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার ফোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের ফোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি, অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান যতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. Brown,
Sheriff.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	160	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore...	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	3	6
80	231	Roostumabad Koorkooree, one annu, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
128	343	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoulee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 31st October 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 21st Nov. 1860.

LIABILITIES.					ASSETS.				
Proprietors' Capital	...	...	1,07,00,000	0 0	Government Securities	...	...	11,39,077	0 0
Reserve Fund ...	...	...	2,06,001	1 9	Dues from Government	..	...	15,72,384	2 6
Current Accounts	...	...	1,79,42,676	13 9	Cash	...	...	2,97,87,194	15 1
Cash Credits Undrawn	...	...	3,30,606	15 5	Loans on Deposit of Securities	...	...	89,34,900	0 0
Other Claims ...	...	...	2,71,085	8 10	Discount Loans on ditto ...	...	...	43,79,750	0 0
Bank Notes ...	...	...	1,81,50,649	0 0	Accounts of Credit on ditto	...	...	3,87,700	0 0
Post Bills ...	...	...	2,43,591	15 7	Government Bills discounted	...	...	3,17,486	1 5
Profit and Loss (Rebate Account)		...	32,520	5 5	Mint Certificates ditto ...		...	21,481	1 11
					Mercantile Bills ditto		...	11,52,153	9 3
					Dead Stock ...	...	...	1,81,157	4 7
					Stamp Duties ...	...	...	2,228	14 0
					Interest accrued	...	...	618	12 0
		Co.'s Rs.	4,78,78,131	12 9			Co.'s Rs.	4,78,76,131	12 9

D. WOODS,
Offg. Accountant

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Sumboochunder Holdar, of Budge Budge, in the Zillah of 24-Pergunnahs, Zemindar, but at present of Muckunwallah Gully, in Calcutta, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 10th day of October last, and by an Order of the same date, the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Piddington, *Attorney.*

In the matter of Sumbhoochunder Holdar, of Budge Budge, in the Zillah of 24-Pergunnahs, Zemindar, but at present of Muckunwallah Gully, in Calcutta, an Insolvent.

On Wednesday, the 10th day of October last, it was ordered that the hearing of the matters of the petition of the said Insolvent be heard on Saturday, the 5th day of January next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, *Attorney.*

In the matter of Madubchunder Bysack, of Jorasanko, in Calcutta, late a Merchant and Iron Founder, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 19th day of November instant, and by an Order of the same date, the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Allan, Judge, and Bonnerjee, *Attorneys.*

In the matter of Shaik Purbez, and Shaik Punjab, carrying on trade and Partnership as Dealers in Glass-ware and other Articles at Dhurrumtollah Bazar, in Calcutta, an Insolvent.

On Wednesday, the 21st day of November instant, it was, on the petition of Pancheurry Mullick and Isserchunder Coondoo, Creditors of the said Insolvents, adjudged that the said Shaik Purbez and Shaik Punjab have committed an act of Insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another Order of the same date, the Estate and Effects of the said Insolvents were vested in the Official Assignee.

T. Owen, *Attorney.*

In the matter of William Hovenden Thacker, an Insolvent.

On Saturday, the 9th day of October last, it was ordered that Saturday, the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent shall be discharged personally as well as to his after-acquired property from all liability for debts, claims, and demands of all the Creditors following whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Cartner, Newson and Co., Messrs. D. Wilson and Co., Messrs F. W. Browne and Co., Messrs. Spence and Co., Messrs. Bathgate and Co., John Parry, Esq, W. R. Lackersteen, Esq., Ramchund Dey, Messrs. Paxton and Co., Narain Sing, Messrs. Charles Nephew and Co., Messrs Ranken and Co., Messrs. Bealie and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. T. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq., Grant, Esq., M. Boudet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq., Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobocoomar Mullick.

Pittar and Payne, *Attorneys.*

Chief Clerk's Office, 23rd November 1860.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

Notice.

MR. RICHARD BATTY PARR has authority to sign for us per procuration from this date. Mr. EDWARD WALKER continues to sign the Firm as heretofore.

DICKINSON, BROTHERS & Co.

CALCUTTA, 7, MISSION ROW,
The 20th November 1860.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
More than ½ and less than ¾ an ounce	0 8 0	0 14 8
" ¾ " " 1 of an ounce	0 13 4	1 13 0
" 1 " " 1½ ounce	1 0 0	1 13 4
" 1 oz. but " 1½ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 20th October 1860.

NOTICES issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy
	Rs. As. P.	Rs. As. P.
Weighing less than ½ of an ounce	0 5 4	0 13 4
" more than ½ and less than ¾ an ounce	0 8 0	0 14 8
" " ¾ " " of an ounce	0 13 4	1 13 0
" " 1 " " 1 ounce	1 0 0	1 13 4
" " 1 oz. " 1½ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage :—

	Rs. As. P.
If weighing less than 2 oz.	... 0 2 4
" more than 2 ounces but less than 4 oz.	... 0 2 0
" " 4 " " " 6 oz.	... 0 3 4
" " 6 " " " 8 oz.	... 0 4 0
" " 8 " " " 10 oz.	... 0 5 4

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860.

No. 6222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 18th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

CALCUTTA,
The 19th November 1860.

C. K. DOVE,
Post-Master General of Bengal.

Statement shewing the number of Packets which were contained in the missing Jessore Wallet despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore ..	53	19	0	...	...	...	
Backergunge ...	38	9	2*	...	...	...	* Deputy Magistrate No. 522, R. C. Raikes No. 24570.
Commercolly ...	22	7	0	...	...	...	
Furreedpore ...	25	16	0	...	...	...	
Pubna ...	50	13	1†	...	...	...	† Gobinchunder No. 1823.
Joynuggur ..	21	2	0	...	...	...	
Serajgunge ...	38	7	2‡	...	...	...	‡ Callachand Paul and Deerchand Paul No. 471, Bood Sing Ballchand No. 24587.
Magoorah ...	12	4	0	...	...	...	
Nowhatta ...	4	1	1§	...	...	...	§ Bholanauth No. 1824.
Jenidah ...	9	6	0	...	...	...	
Mohamedpore ...	4	5	0	...	...	...	
Culna ...	10	1	0	...	...	...	
Nohabgunge ...	33	1	0	...	...	...	
Belgatcha ..	1	0	0	...	...	...	
Lohagurrah ...	2	1	0	...	...	...	
Chowgatcha ...	2	0	0	...	...	..	
Chandpore ...	1	1	0	...	...	...	
Morrelgunge ...	1	1	0	...	...	...	
Moharajgunge ...	17	0	2‖	...	...	...	‖ Ramsoonder Shaw No. 359, Ramchunder No. 1822.
Kissubpore ...	8	0	0	...	...	...	
Madarcepore ...	7	0	1¶	...	...	...	¶ Kally Kissore Roy No. 234.

C. K. DOVE,
Post-Master General of Bengal.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2055.

The 22nd November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Monday, the 3rd idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *viâ* Trieste:—

Rates of Postage.

Under ¼	Ounce	Rs.	0	6	0
„ ½	„	„	0	8	0
„ ¾	„	„	0	14	0
„ 1	„	„	1	1	0

No. 2073.

The 23rd November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Tuesday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for quarter to an Ounce, in addition to the Steamer Postage paid by Stamps.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

SATURDAY, NOVEMBER 24, 1860.

FINANCIAL DEPARTMENT.

No. 125.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 17th November 1860.

READ again the under-mentioned Resolutions, relative to the new system of Estimate, Budget, Accounts, and Audit for India.

No. 7371.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 18th August 1860.

READ again the Financial Resolution No. 27, dated the 7th April 1860, relative to the new system of Estimate, Budget, Accounts, and Audit for India.

Read again the Financial Resolution No. 39, dated the 11th May 1860, appointing a Committee to report on the manner in which the principles of the new system mentioned above can best be carried out.

Read the following Report submitted by the Committee, No. 1, dated 30th July 1860, and its enclosures :—

IN forwarding, for the consideration of Government, the following report on the manner in which the principles of the English system of Estimate, Budget, Audit, and Account, can best be carried out in India, we think it necessary, in the first instance, to offer a few remarks on the systems existing in the two Countries at the present time, in order that the differences in the systems may be fully and correctly apprehended, and that it may clearly be understood on what points the present Indian system is deficient.

ENGLISH SYSTEM.

2. Under the system of Financial control which exists in England, the State expenditure is classified under two main headings, namely :—

1*st*. That which is known as charges on the Consolidated Fund under Act of Parliament, and which having the authority of Parliament, so long as that authority endures, does not require further annual sanction, and on account of which the Treasury makes payments, quarterly or otherwise, in virtue of the above authority.

2*nd*. That pertaining to Public Departments, which is variable in its nature, and for which Parliament only gives sanction by votes, from year to year ; and which is known as the voted services.

3. The first, a permanent class of expenditure, is for the following services :—

1*st*. Funded Debt.
2*nd*. Civil List.
3*rd*. Annuities and Pensions.
4*th*. Salaries of certain independent Officers, Judges, and the like.
5*th*. Courts of Justice.
6*th*. Miscellaneous, such as interest on certain Foreign Loan, Compensation, &c.

These charges then continue payable, from year to year, according to the terms by which they were made, without any renewal of Parliamentary authority.

4. The second, or annual class of expenditure, is for the following services :—

1*st*. The payment of the Unfunded Debt (Exchequer Bills.)
2*nd*. The Military Forces.
3*rd*. The Naval Forces.
4*th*. The Collection of the Revenue.
5*th*. The Civil and Miscellaneous Services.

5. For these, then, votes of the House of Commons are required annually.

6. The foundation of the expenditure for the voted services for the Financial year consists of Estimates for the extra charges classified under four main headings, namely :—

1. Army.
2. Navy.
3. Revenue Collection.
4. Civil or Miscellaneous.

These Estimates are framed in the respective Departments, and are submitted to, and sanctioned by, the Treasury, before being presented to Parliament.

7. As soon as Parliament meets, a Committee of Supply of the whole House is set up. This Committee is fixed for certain evenings of the week, throughout the whole Session.

8. By this Committee the Estimates for the voted services are considered. These are framed in much detail, under headings for separate services, or portions of services, amounting to nearly 250 in number, for each of which a separate vote

is taken. The Committee then vote the sums for these services, either according to the Estimate, or after such modifications as may be decided on. These services are thus called the voted services, or supply services. The grants are voted for periods of one year, and for payments to be incurred by a particular Department, or for a particular service, within the Financial year.

9. It is usual for the Executive Government to first lay the Estimate for the Army and Navy before the Committee of Supply; these being the two main heads of expenditure. As soon as the amounts for these two great Services have been voted, the Government considers that Parliament is committed to the main portions of the year's expenditure.

10. Usually, soon after this, the Chancellor of the Exchequer lays before the House the Budget of Income and Expenditure for the year. The main items of expenditure have been accepted by Parliament; and Parliament must provide the means for meeting the charges of the year. The Budget sets forth the ministerial plan for effecting this object. This Budget is not an integral part of the finance of the Session. It is not treated as a certain account, on which credits and debits might be made, but merely as an explanatory statement.

11. Early in the Session, a Committee of Ways and Means (of the whole House) is set up, and is fixed for certain evenings throughout the whole Session.

12. As soon as money is required to be issued for the expenditure sanctioned in the Session a Resolution is taken in the Committee of Ways and Means, for the application of money from the Consolidated Fund, to an amount not exceeding the votes of supply passed up to that date. Upon such Resolution is founded a Ways and Means Bill, which, after passing through the usual stages, becomes an Act of the Imperial Legislature, and which forms an authority under which the Treasury supplies monies from Consolidated Fund, for the grants voted by Committee of Supply. Thus, until such Ways and Means Bill shall have been regularly passed, the grants authorized by the votes of supply are inoperative: And without this, the Government could not direct an issue from the Consolidated Fund to meet the expenditure.

13. As the Session proceeds, the remaining votes for the Army, Navy, Revenue, Civil, and Miscellaneous Departments are taken in Committees of Supply, and Ways and Means Bills are passed, to meet the necessary expenditures, as may be needful, from time to time, within the limit of the votes.

14. Before the close of the Session, the Committee of Supply will have passed all the votes required. Then final Resolution will be passed in the Committee of Ways and Means, to make up the balance of the votes not provided for in the several Ways and Means Bills already passed.

15. Upon this, the final Appropriation Act is founded. This Act recites the various votes of Supply, which have been allowed during the Session, the various Ways and Means Bills which have passed, and includes a Ways and Means Bill for the balance of the votes not already provided for. This Act completes the financial proceedings of the Sessions, and, as it were, gathers up all the threads together. It finally appropriates specific sums for separate Services, and thus limits the expenditures of the several Departments to the sums so granted; and it gives Legislative authority to all the proceedings of the Committee of Supply.

16. Thus, it is Parliament that creates the taxes; Parliament that votes the Supplies; and Parliament that authorizes the application of money from the Exchequer to defray the expenditure.

17. The sums thus appropriated are granted by Parliament to the Crown. The Taxes are also granted to the Crown, under limitations and restrictions imposed by Parliament.

18. All public monies, whether raised by taxation or by loans, or otherwise, constitute the Consolidated Fund. These monies are ultimately paid into the Bank of England, or Bank of Ireland, and are there placed to the credit of the Exchequer. The Revenue received by the several Collectors, acting under the Revenue Department, is paid, in the first instance, to the Bank of England, to the account of the Receiver General of those Departments, and a transfer from those accounts to the general account of the Exchequer takes place at the Bank.

19. As regards issues from these Funds, for what have been described as the permanent grants chargeable on the Consolidated Fund, the Treasury authorize the Comptroller of the Exchequer to make issues in favor of the Pay-Master General for the payment thereof.

20. As regards issues for the voted or Supply Services, the Treasury obtains a Royal Warrant for the total sums voted for each of the four great heads of expenditure, *viz.*:—

1. The Army.
2. The Navy.
3. The Collection of the Revenue.
4. The Civil and Miscellaneous Services

21. These Warrants delegate to the Treasury the Royal authority for the application of all these sums.

22. The Treasury directs the Exchequer, from time to time, to instruct the Bank of England to give credits to the Pay-Master General, for sums on account of each vote as required, care being taken that the aggregate of each is not exceeded. These issues are thus strictly regulated by the amounts of the votes as passed in detail. No issues can be made in excess of these votes; nor can saving under one vote be appropriated to covering excess upon another vote. But while Departments are generally prohibited from applying any part of one specific grant, the Treasury, on the other hand, in relation to Army, Navy, or Ordnance Services, is authorized to sanction the application of the surplus on one grant to supply the deficiency on any other; provided the total of all the grants for the particular Department be not exceeded. The Pay-Master General keeps the Treasury informed, from day to day, of his requirements, so that the Treasury may direct the necessary credits to be granted to him at the Bank.

23. Beyond this, the Treasury does not take cognizance of the payments. Each Department is responsible for its own expenditure under the amount of the Parliamentary votes assigned to it; and on its own responsibility furnishes the prescribed authority to the Pay-Master General, who complies with their requisitions within the limit of their credits.

24. The Pay-Master General has one general cash account at the Bank of England, to the credit of which all issues made in his favor are placed. From this account he feeds his two working accounts, *viz.*:—

1*st.* The Drawing Account.
2*nd.* The Bill Account.

From the Funds placed to the Drawing Account, all Cheques drawn by the Pay-Master General (or by a person authorized by him,) are paid. All Bills of Exchange, whether accepted at the Treasury or the Admiralty, or the Pay Office itself, are made payable at the Pay-Master General's Bill Account; no Funds can be placed in these accounts save by transfer from the General Cash Account. And the Funds in the General Cash Account cannot be made available for the payment of any demand.

25. Thus the Pay-Master General keeps *no* separate balance for each Department, *but one general consolidated balance*. From this balance all his payments are made.

26. In his own Office, he opens a separate head of account for each voted Service. He credits all issues and debits all payments to each vote; and the allotments in his Books are kept strictly according to form.

27. The Pay-Master General transmits to the Treasury a Weekly Statement, showing the actual balances on his accounts at the Bank, and a Monthly Return of the service balances of cash, on every head of account opened in his Books.

28. The Pay-Master General then is the Banker of the various Departments. He opens a credit in favor of each Department according to the instructions he may receive from the Treasury, or from some authority authorized by the Treasury, in that behalf. From these Funds he makes payments on the authority of the proper Departmental Officer. Thus he holds their monies; makes their payments; and debits them accordingly. He settles the accounts between the Departments; for supplies or other assistance furnished by one to the other; for advances received and the like, by making transfers from the cash account of one to that of the other. He collects the receipts of the several Departments, and carries the amounts to their credit accordingly. Thus the amount of cash passing actually through his hands is not great, compared with the magnitude of the transactions.

29. In the Military and Naval Departments, the Pay-Masters transmit their accounts, with vouchers and authorities, to their Departmental Superiors, who examine the same, and, after examination, transmit *an abstract of the accounts, but not the accounts themselves, to the Audit Board in London*. In the Civil Department, the Accountants transmit their accounts *in the bulk*, together with all vouchers and authorities, to the Audit Board.

30. The pecuniary affairs of the Naval and Military Services having so many ramifications could not be efficiently audited, unless the whole of the moneys received by these great Departments were traced, step by step, from their origin to their final record under their appropriate heads of service. This detailed examination is conducted in the Departments themselves, where the expenditure is incurred, and upon the original books in which they are recorded. This scrutiny does not wait till the close of the year, when the result of the expenditure, as compared with the votes, is known; but is *concurrent* with the *daily progress of the transaction*; and every disputed question is discussed and settled before the final completion of the year's account.

31. Positive rules are prescribed by which the Civil Accountants are to perform their duties. The following will be among the chief of these:—

Cash Book to be kept according to a form. This is to contain the whole of the Accountant's receipts and payments; and every item, whether of receipt or payment, is to be entered in the Cash Book, on the day, and under the date of its actual occurrence. This Cash Book is to be balanced on the last day of every month, and a copy of the same, together with all the documents and vouchers, is to be sent to the Commissioners for auditing Public Accounts, within the month following that in which the expenditure has been defrayed; and every item, whether of receipt or payment, must be entered daily in its actual order of occurrence, so that the balance in the hands of the Accountant may be ascertained at any time by abating the total on the credit side from the total on the debit side.

32. A certificate of the balance remaining in the Bank to the credit of the Accountants, on the last day of each month, must be delivered with each monthly account.

33. The Cash Account must be accompanied by a classified abstract, containing the totals of the monthly receipts and payments under their several heads of Service.

34. Every Accountant is to furnish to the Commissioners of Audit, in the month of April of each year, an "Annual Abstract Account," made up to 31st March, comprizing, on the debit side, the heads of receipts, and on the credit side, the heads of payments.

35. The Accountant is to transmit to the Audit Office his Bank Pass Book, with the last monthly account of the year.

36. The accounts thus rendered are audited and checked by an Audit Board in London.

37. This Board consists of five Commissioners independent of Executive Government, and responsible to Parliament. They hold their Offices on the same tenure as the Judges.

38. The Commissioners of Audit are to examine the accounts transmitted to them, and in relation to their account to call for any document, or examine any person on oath as they may think fit. When this shall be completed, they will transmit the account to the Treasury. The Treasury, if it approves the account, will authorize the Commissioners of Audit to sign and pass it. As soon as any account has been thus passed and signed, a certificate of discharge is provided to the Accountant. As a rule, no such article of discharge is allowed, without a written voucher. But in certain cases, where public inconvenience would arise from the transmission of vouchers, the Commissioners of Audit may dispense with them, on the production of statements signed by the head of the Department, on account of which the payments were made, or of the Warrants, Bills, Orders, or other usual authorities.

39. Any Accountant dissatisfied with a disallowance ordered by the Commissioners of Audit may appeal to the Treasury. The Treasury may, by a Warrant, order the disallowance to be removed. But with regard to sums allowed by them to an Accountant's credit, the decision of the Auditors is final. They are to decide whether the payments are properly authorized and vouched: if they consider that the payments are so, then the Treasury cannot order the amount to be disallowed. In the preparation of the accounts, the Auditors are absolutely free in the exercise of their judgment; being bound only by the provisions of the Statutes under which

Vide App., 25 and 26 to Evidence taken by Committee on Public monies.

they act. The Treasury *cannot* issue directions to them as to the mode in which an account should be audited. Much constitutional importance is attached to this freedom of judgment.

40. The Commissioners of Audit allot among themselves the various branches of the public accounts. They sit in Committees of two; the Chairman often presiding; they have a Secretary. Each Commissioner then has his own Department: under him there are two or more Inspectors to superintend the examination of the accounts; and under each Inspector there are several Examiners. One Inspector, with a Staff of Examiners, is detached from the Audit Department, to examine the accounts of the Navy, Army, and Ordnance Departments, which, as previously explained, do not send their accounts, in *extenso*, to be audited. This special establishment, working under the Audit Board, does, day after day, examine the accounts of these Departments, and mark them off, as correct or otherwise.

41. The Secretary is to keep up a general Register of Accounts received in the Office of the Audit Board. From this, a monthly abstract is to be prepared, exhibiting the title of every account; the date up to which it has been received in Office; the date to which audited; the number of accounts in arrear of delivery into Office; and the number of accounts in Office in arrear of audit. This return, so important for ensuring the speed and regularity of business, is to be presented to the Board, within six days after the expiry of the month. An abstract is prepared, half-yearly, of the accounts, for declaration before the Chancellor of the Exchequer. Then there are prepared for Parliament the following Annual Returns:—

1*st*. Return of Account depending up to end of February each year.

2*nd*. Balance due to, and from, the Public on final account.

3*rd*. Return of Officers accountable to Commissioners of Audit.

42. The Commissioners of Audit annually prepare and lay before the House of Commons a report, accompanied by a statement of every account audited by the said Commissioners during the year to which such report may relate, together with a list of all accounts remaining unaudited in the Audit Office: and in such report the Commissioners shall call attention to any case in which the directions of Parliament, with reference to any of the accounts included in the statement, have not, in the opinion of the said Commissioners, been complied with.

43. The Inspector is to be responsible for the speedy and efficient examination of the accounts under his charge. He must inspect each account, within one week after its receipt. After inspection, he submits it to the Commissioner to whose Department it is allotted.

44. The Examiner, when the account is handed to him, is to obtain from the Ledger-keeper a certificate that the Accountant charges himself with the balances due to the public, and see that the Accountant debits himself with all the sums with which he is properly chargeable. He is to observe, whether the authority on which a payment has been made is sufficient, and whether the sum authorized to be paid is properly receipted and vouched, and is accompanied by such certificate, declaration, &c., as the case may require.

45. It will be observed, that the audit conducted by this Board is of two kinds: *First*.—The Appropriation Audit, for the purpose of trying whether the expenditure under each head of Service is within the limit prescribed by the Appropriation Act of Parliament: *Second*.—The Detailed Audit, to try whether all the accounts, both debit and credit, are technically and actually correct, and whether each payment has been properly authorized and vouched.

46. The first head of audit is conducted by the Board, entirely in its own Office. The second head of audit is conducted in the Board's own Office for all accounts, save those of the Army and Navy, (which latter are the largest of all,) and for the detailed examination of which the Board deputes an Officer to the Department in question.

47. The leading principle which guides the Board of Audit is thus described in a demi-official letter, by their Secretary, Mr. C. Macaulay:—"The "Auditors should be bound to try the accounts "submitted to them by fixed rules. They should "see that all sums with which their Accountants "are chargeable are brought to credit; they "should be bound to disallow, except in cases for "which special provision has been made by law, "all items of expenditure which are not properly "vouched and properly authorized. The princi- "pal Financial Department (in England, the "Treasury,) should have the power of removing "those disallowances, and the Auditors should be "bound to transmit all audited accounts to the "principal Financial Department, with such ob- "servations as would enable that Department to "decide as to the propriety of maintaining or re- "moving the disallowances. It is, in short, the "business of the Auditors, without reference to "any consideration of policy or expediency, to "give their decision on the question of accounts "submitted to them, in accordance with the ascer- "tained requirements of regulations; and it is the "business of the chief Department of Finance to "review, and, if necessary, revise the decisions in a "spirit of fairness and equity."

Indian System.

48. Under the system prevailing in India, the expenditure may, as in England, be divided into two main branches, namely:—

1*st*. Charges of a permanent character, which, having the sanction of Government, are incurred so long as that authority endures, and may consequently be looked upon as "fixed charges," such as —

1. Interest on Public Debt.
2. Civil Salaries and Establishments.
3. Military Pay and Allowances.
4. Pensions and Annuities.
5. Payments to Foreign Governments.
6. Donations to Service Funds, &c., &c.

2*nd*. Charges of a temporary or casual nature, or charges which are subject to variations, such as —

1. Contingencies.
2. Temporary Establishments.
3. Cost of Stores.
4. Repairs of Buildings.
5. Passage Money of Troops.
6. Extra Batta, &c., &c.

49. Both classes of expenditure are included in the Estimates, which, like the English Estimates, are in considerable detail, and which are submitted for the consideration of Government at three different periods of the year.

50. The first of these Estimates is required to be submitted by the Local Accountants to the Supreme Government two and a half months prior to the commencement of the Official year to which it relates. It is called the "Anticipation Estimate," and the entries are exhibited in detail, in parallel columns with the actual receipts and disbursements of the two previous years, respectively, with such explanations of increase and decrease in each year as may seem to be fit.

51. The Anticipation Estimate is followed by the "Sketch" Estimate, which is due when four months of the Official year have expired, with corrections up to date of issue. The third and final Return is the "Regular" Estimate, which is furnished three months later, and which is partly actual and partly estimated; the actual receipts and disbursements of the first six months having then, for the most part, become known

52. The *Disbursement* portion of the Estimate embraces payments for the public service of India, in all branches, exhibiting, in classified detail, the whole anticipated expenditure.

53. For the preparation of this Return, detailed Estimates are furnished by every Officer in charge of public monies. These are rendered to the Heads of Departments, and by them to Local Accountants, by whom they are revised and amended, and entered in a general Estimate for the Provinces to which they respectively appertain, and finally submitted to the Financial Department of the Supreme Government, where they are scrutinized and consolidated into one general Estimate for all India.

54. The estimated *Receipts* exhibit the Revenues of India for the year from all sources. The comparison of receipts and payments gives the final result, and shows at once what further provision is required to meet the estimated demands.

55. The extent of requirements having been thus ascertained, it has been the part of the Financial Secretary to submit his views to the Government as to the necessity, or otherwise, of providing additional funds for the requirements of the year; and the necessary measures having been taken for this purpose, it has been the duty of the Financial Secretary to see that the several Governments are provided with such a supply of Funds as may be requisite, of the extent of which he is made aware by returns of cash balance furnished to him monthly by the Local Accountants.

56. The Local Accountants again are, from time to time, made acquainted with the requirements of the Disbursing Officers subordinate to them, by means of Monthly or Weekly Returns as occasion may render necessary; and it is the business of the Local Accountants to arrange for supplies to the Disbursing Officers, either by remittances of cash from the accumulations of public Revenue in other District Treasuries, or by Supply Bills, or, in case of necessity, by application to the Financial Secretary for funds from other Presidencies. In the Departments of Public Works, the Commissariat and the Stud, Letters of Credit are issued monthly by the Heads of the

Departments, upon Estimates sanctioned by Government, and the Revenue Officers are authorized to honor the Drafts of the Disbursing Officers in these Departments, to the extent of the credits. Payments for Regiments are effected chiefly on Drafts issued by Divisional Pay-Masters.

57. An allotment of Funds having thus been made, the disbursements of the several Officers, whether of the Civil, Military, Public Works, or other Departments, are all checked in detail by the Departments of Audit.

Civil Charges and Contingencies ...	By the Civil Auditor.
Military Pay and Contingencies ...	By the Military Auditor General.
Ordnance ...	By the Military Auditor General.
Commissariat ...	By the Commissariat Auditor.
Marine ...	By the Superintendent of Marine.
Public Works ...	By the Controller and Auditor.
Clothing ...	By the Superintendent of Clothing.
Stationery ...	By the Superintendent of Stationery.
Medical ...	By the Director-General, Medical Department.
Telegraph and Post Office Departments	Partly by the Civil Auditor, and partly by the Superintendent of Telegraphs, and the Post-Master General, or Director General of the Post Office.

58. The Audit Departments are furnished with the orders of the Supreme Government for charges as they arise, and although payment may have been made on the sanction of the Local Governments, the authority of the Supreme Government is required, before the Disbursing Officer can be relieved from responsibility by the Audi Department. The Auditor determines whether the authority for a payment is sufficient, and whether the Bill is accompanied by the necessary certificates and declarations. In the Civil branches, Bills are generally audited before payment, and the Disbursing Officer is at once relieved of responsibility. In the Military branch, the audit is for the most part after payment, but the Disbursing Officer is allowed to charge the sums in account; all unauthorized payments (*i. e.* payments not sanctioned by the Supreme Government, or not properly vouched,) being retrenched by the Audit Department, and brought to credit by the Disbursing Officer.

59. Military advances to individuals and to Corps are extensively made from both Military and Civil Treasuries, under orders of the Chief Military Authority at the Station, for subsequent adjustment. These sums are held in Inefficient Balance, until adjusted by the recovery of the amount, or the production of audited bills to support the debit in the Disbursing Officer's account.

60. At the end of each month, the accounts of the several Disbursing Officers are made up, and submitted for examination to the Local Accountants, who ascertain that the debits and credits are correct and properly vouched.

61. The accounts exhibit classified receipts and payments; where the details are extensive, they are given in annexures. In the Military and some other Departments, the total of the disbursements is given in account, and the particulars exhibited, in Disbursement Statements, especially prepared for the purpose of audit. The Department of Account checks the realization and correct credit of public Revenue, retrenchments, miscellaneous receipts, and all credits raised by Drafts on other Treasuries. Every charge in account is rejected unless supported by an audited Bill, or by an equivalent credit in some relative account. The correctness of the account on both sides and the balance is thus proved.

62. Payments on account of another Department are charged in the accounts of the Disbursing Officer to the Department or Government concerned. Documents in support of the charges are forwarded to the Local Accountants, by whom they are communicated to the Department or Governn ent, and a corresponding credit requested.

63. When the accounts of a year have been received, an Annual Return is made to Government of all receipts and disbursements during the year, including payments for which audits have been obtained, and payments for which the Disbursing Officers are still held responsible.

64. The form of receipts and payments in this Return is in exact correspondence with the Estimates, but in greater detail. The information is classified in two Divisions—Ordinary and Extraordinary. Under each of these, there are six main headings:—

I. Civil.
II. Military.
III. Interest.
IV. Public Works.
V. Debt.
VI. Supplies.

The first, or "Civil," is sub-divided into principal heads of Service for each Province, exhibiting the details under:—

1. Political.
2. General.
3. Judicial.
4. Revenue.
5. Marine.

The second, "Military," shows the expenditure separately for the two Divisions of the Army—British Troops and Indian Forces—under the following:—

1. Military Pay and Allowances.
2. Clothing Department.
3. Ordnance.
4. Stud.
5. Commissariat.
6. Manufacturing Establishments.

The third, "Interest," exhibits the payments under the different loans on account of service funds, and miscellaneous items:—

The fourth, "Public Works," is classed under:—

1. Imperial.
2. Provincial.

The fifth, "Debt," embraces:—

1. Loans.
2. Service Funds.
3. Foreign Governments.
4. Prize Funds.
5. Deposits.

And sixth, "Supplies," represents the pecuniary transactions with—

1. Her Majesty's Government, London.
2. Her Majesty's Colonial Governments.
3. Local Residencies and Provinces.

65. The Statement is completed by the cash balances as they existed at the beginning, and at the close of the year.

66. Charges properly supported by audits, or transfer credits, are classified and journalized yearly for entry in the Annual Accounts, or General Books, under their respective heads. This is technically known as the *adjustment*. All monies received by an Officer, or for which he is responsible, are classified and adjusted annually to his debit in the public accounts, and an Officer is not relieved from his responsibility, except by the adjustment of a debit in his account as a public charge on the Books, or a debit to some other Officer or Department. A Disbursing Officer's annual adjustment exhibits all sums for which he has become liable during the year, and all sums for which he has been relieved by the Audit Department, by orders of Government, or by transfer to some other account; and the balance is held against him on the books. He is relieved from responsibility only by the audit, and the amount is removed from his debit on public books only by the adjustment.

67. The "General Books" exhibit the whole of the financial operations of the Government; the distinguishing characteristic of this account being, that no public charge can be admitted, unless supported by the established audit, or the direct authority of the Government, as in the case of sums written off to profit and loss.

68. The final Return is an Annual Comparative Report, showing the result of the actual, as compared with the estimated disbursements, and in which the excess or deficiency under each head is exhibited, and the differences traced to their origin and explained.

Comparison of the two Systems

69. In comparing the two systems it is obvious that many parts of the English practice are inapplicable to this Country. The Executive Government of India being supreme in respect to questions of expenditure, there is no necessity for any measures of the kind introduced in England to ensure Parliamentary control. The balances throughout the country being in the Government Treasuries, there is no room for any arrangements of the kind existing between the Home Government and the Bank of England. There being no facilities in India of raising money at a moment's warning for the use of this Government, as is done in England by the issue of Exchequer Bills, it is useless to make issues to Disbursing Officers in the manner in which issues are made by the Comptroller of the Exchequer in favor of the Pay-Master General, and which have in view the saving of interest by keeping the balances at the lowest amount that may be necessary to meet immediate requirements. Nor does it appear possible, with reference to the extent of country to be provided for, and the delay in communication in India, that any advantage could be derived from an attempt to place any Officer in the position of a Pay-Master General, as Banker to the several Departments, or an Adjuster of Supplies from one Department to another.

70. With respect to other points, the Indian system appears to be advantageous, in so far as it limits, in a greater degree than the English system, the discretion allowed to Departmental Officers in the regulation of expenditure. It has now for many years been the primary object of the Indian Government to reduce its expenditure to the utmost. It has consequently been an established rule, that all expenditure shall be passed under the immediate review of the Government; that no charges of the nature of "fixed charges" shall be incurred without its specific sanction; that no such charges shall be sanctioned, except in case of absolute necessity; and that all charges of a "variable" nature shall, as before observed, be subject to the strictest scrutiny in the Offices of Audit and Account, and not passed, except they shall be shown to have been incurred under a specific sanction of the Government, or under the close application of general rules. It seems impossible, under any but exceptional circumstances, that so great a latitude for unnecessary expenditure can exist, as when, the gross amount of expenditure under any service being estimated before the commencement of the year, the Departmental Officers are at liberty, so long as they limit their total expenditure to the total amounts sanctioned under the Estimates, to regulate their disbursements according to their own judgment of the requirements of their Departments, and to apply the surplus of one grant to supply the deficiency of another.

71. A second point of advantage in the Indian system is the double check by independent Officers, to which every disbursement is subjected. Whether in cases of pre-audit, or of post-audit, each item is scrutinized first by the Auditor, and secondly by the Accountant; and it is not until the Auditor has satisfied himself that the charge is duly covered by the authority of Government, and the Accountant has satisfied himself that the pass of the Auditor is correct; that an adjustment in account is carried out, and the Disbursing Officer freed from his responsibility. There is no such double check under the English system. It is sufficient under that system, if it is shown that the money has been applied under orders of the Head of the Department to a particular Service, and it is passed by the Auditor General, when it is ascertained that it has been put to the debit of the Service concerned, provided always that the limits of the voted amounts are observed.

72. The chief deficiency in the Indian system is the want of a Budget Estimate of specific votes or sanctions for each Service, and branch of Service for the year, and of Appropriation Audit, which are necessary to a system of Imperial audit and account; and the absence of any return by which the progress of expenditure, under the several heads of sanctioned Service, can, from time to time, be ascertained in the course of the year. Regarding the introduction of the Budget Estimate, there can be no difficulty. The Anticipation Estimate, with the exercise of greater care in the preparation of Departmental Estimates, and by stricter supervision on the part of the Local Governments, may be made sufficiently trustworthy to allow of its being taken as the standard of disbursements, in the same way as the Appropriation Acts are taken in England; the previous separate sanctions of the Supreme Government being equivalent to the separate votes of the Committee of Supply. The general Revenues of the Indian Empire not being brought together in a Consolidated Fund, there appears to be no such deficiency in the existing system of distributing Funds to the several Treasuries, or in the issue of money in payment of expenses, or in the existing system of audit or account, as to call for any radical change in respect to them. But the final statement of actual, compared with estimated, expenditure now furnished

is prepared too late to be of much practical use, and it is essential, in order that the Government may have timely information of its financial position, that arrangements should be made for the introduction of an Appropriation Audit in accordance with the English system, by means of which the progress of expenditure may be ascertained from month to month.

73. The question for determination then appears to be the means by which this Appropriation Audit can best be introduced, and in considering this question it will at once be admitted that it is desirable not to disturb the existing practice, further than is absolutely necessary, in order to the attainment of the object in view. So long as the requisite checks are obtained, and the required information is readily secured to the Government, it is of comparatively little importance whether the business of the Department is conducted in precisely the same form as in England, or not. The Indian system has been shown to have its advantages, and those advantages ought to be retained in any arrangements that may now be made. No further latitude than at present ought to be given to the discretion of Disbursing Officers. No relaxation of the pre-audit system, or of the double check, that is now secured upon payments, ought to be allowed.

Plans for the introduction of an Appropriation Audit.

74. Under these impressions, we submit the two following plans for the consideration of Government.

75. We believe, in the first place, now that a Military Finance Commission has been appointed for the disposal of all matters connected with the accounts of the Army, and (as we understand,) probably of the Indian Navy also, and that the examination of the accounts of the Public Works Department is separately provided for, that most of the practical advantages of the English system might be obtained simply by allotting to the Accountant General to the Government of India the duties of Auditor General under the English system, and placing under him the Local Accountants for the detailed audit of the local accounts. He would thus become Auditor General for all Governorships and Provinces, and Departments throughout the Empire, exercising the same functions as those exercised by the Audit Board in London.

76. Under this plan, a copy of the Budget for all India would be forwarded to the Accountant General (as Auditor General), with instructions to see that the disbursements under every head of service were properly supervised.

77. The Accountant General (as Auditor General,) would forward to the Public Works Department, to the Military Finance Commission, and to each of the Local Accountants, copies of the portions of the Budgets appertaining to their respective charges; and it would be the duty of the Military Finance Commission, and the Local Accountants, to see that such sums only were placed at the disposal of Disbursing Officers as might appear to be necessary and proper, with reference to the amounts sanctioned for the several Services, and that the sanctioned expenditure under each Service was not allowed to be exceeded, without authority previously obtained. The Local Accountants would also see, as at present, that Funds were duly provided for the requirements of the several Treasuries, and send Monthly Reports to the Financial Department of the state of the balances in their several Treasuries.

78. The passing of charges by the Auditors of the several Departments, remaining under the control of the Local Accountants, would be conducted as it is now. The accounts of those Departments would also be rendered as at present, and the same duties in respect to check and adjustment would be exercised by the Local Accountants. The only additional duty imposed upon the Local Accountants would be the submission to the Accountant General (as Auditor General,) of a monthly abstract of expenditure under each head of service, in order that the Accountant General might give a final audit, after the exercise of all necessary supervision, in respect to the sums disbursed, and prepare a general return of expenditure for all India, for submission to the Financial Department.

79. The above plan appears to us to be free from any material defects. It may, however, be urged that the duties of the Civil Auditor, as they stand at present, are more akin to the business of a Pay-Master; that the Local Accountant who, in respect to the adjustment of accounts, would be an Auditor, would, in his capacity of a regulator of the movements of funds, be in the position of a Pay-Master; that the plan would not, therefore, sufficiently approach to the English method; that it would be impossible under it to act up to the published Resolution of the 7th April; that when the Indian system does actually possess many advantages similar to those possessed by the English practice, it is better at once to assimilate it in principle to the English system, once for all, so that India may in future possess a financial system, which will be admitted to be theoretically and practically perfect. It may possibly, on these grounds, be considered that some modification of the plan is desirable.

80. In this case, we are of opinion, that it will only be necessary, in order to obviate the objections, to make a partial transfer of duties between the Civil Auditors and Accountants, by the allotment to the former of the duties exercised by the Accountants in respect to the movement of Funds.

81. The two great Departments of Finance would then be in the hands of two distinct classes of Officers, as in England. There would be one class, whose duty it would be exclusively to supervise the disbursements: there would be another class, whose duty it would be exclusively to supervise the accounts. The Accountant General to the Government of India would become Auditor General for all India, and exercise the same functions as under the first plan. The Local Accountants would become Local Auditors for the check and adjustment of accounts, in accordance with existing rules, with the additional duty of supplying the Auditor General with abstract returns for final audit, of the description adverted to in the first plan. The Auditors all over India then would be subordinate to the Auditor General. They would conduct the preliminary detailed audit, and the Auditor General would conduct the final Appropriation Audit. The present Civil Auditors would become Pay-Masters to their respective Local Governments, continuing to pass charges, either before or after payment, according to the existing practice of the Civil Auditors; but with the further duty of regulating the movement of Funds to meet the requirements of the several Treasuries. These several Pay-Masters would be subordinate to the Financial Department

of the Supreme Government. Each Pay-Master would account to the Financial Department, for the sums entrusted to him, and similarly each Disbursing Officer or Department would account to the Pay-Masters.

82. In other respects, there would be little change in the existing practice. The Returns to be furnished by the District Treasury Officers would be the same as at present. The cash accounts and all other Returns now prepared would continue to be sent to the Auditors (Accountants), with the exception of the Monthly Cash Balance Statements and the prospective Estimates of receipts and disbursements, which would have to be forwarded to the Pay-Masters, and the only point to be provided for would be the form in which those Estimates should be prepared, and the form in which the Pay-Masters should report to the Financial Department the state of the balances in the several Treasuries.

83. With respect to the first of these points, we are of opinion that the Estimates should embrace a period of three months; that they should invariably be despatched to the Pay-Master by the 10th of the month in which they are prepared; that they should show the cash balance (actual or estimated, as the case may be), on the 1st of each month, together with all receipts and disbursements anticipated during the current and ensuing two months; that they should be prepared in full detail of sanctioned Services; and that they should contain a column showing the amount of receipts and expenditure under each sanctioned service, during the previous month, in the manner shown in the Form* annexed.

* See Form marked A.

84. On the receipt of these Estimates, the Pay-Master would prepare an Abstract Statement, in detail, of sanctioned Services, of the total estimated receipts and disbursements in all the Treasuries subject to his control. He would also require from the Military Finance Commission, and the Public Works Officers, an Estimate, in a like form in detail, of Collectors' Treasuries, of the receipts and expenditure anticipated in the Military and Naval Departments; and from the Chief Engineer of the Public Works Department: and when all had been examined, and he had satisfied himself, by a comparison of the results with the amounts sanctioned for each Service, that the Estimates were unobjectionable, the Pay-Master would pass them, or point out under what heads of Service the disbursements were to be restricted, and he would subsequently submit a copy of his revised abstract, together with a cash balance return, in the Form marked B., for the information of the Financial Department of the Supreme Government, with such requisitions, as might appear to him to be necessary, for a supply of funds from any other Presidency.

85. To enable the Accountant General to the Government of India, as Auditor General, to undertake the Appropriation Audit, we propose that he should be relieved of the examination of the accounts of the out-lying Provinces, at present under his charge, marginally noted. These we would make over, for detailed audit, to the nearest Local Auditors. The accounts of the Hyderabad Assigned Districts might be disposed of at Madras; those of Nagpore, at Bombay; those of Pegu, Tenasserim, and the Martaban Provinces, by the Auditor for Bengal; and those of Oude, and the Political Agencies in Central India, except Indore, which would go to Bombay, by the Auditor in the North-Western Provinces. The accounts of the Military Department have already been provided for by the appointment of the Military Finance Commission. The rest of the duties at present performed by the Accountant General could, without difficulty, continue to be performed by him, in addition to his duties of the Appropriation Audit.

Oude, Nagpore, Pegu, Tenasserim, Hyderabad Assigned Districts, and the various Political Treasuries.

86. With these remarks, we beg to submit for the decision of Government, which of the two plans suggested for the Appropriation Audit shall be introduced. The first-mentioned plan has the advantage of causing fewer changes in existing practice, and it will be introduced at less expense. The second plan has the advantage of approaching more nearly to the English practice, and of offering through the Pay-Masters a more perfect check on issues than would be obtained by the first plan, under which the prospective Estimates of the Treasury Officers would be submitted to the Local Auditors. But this point does not appear to be of great practical importance, so long as the present system of passing bills, in detail, is continued; though, on the other hand, the point is essential to the perfecting of our financial system according to English views. Further, in the second plan, care and vigilance will be needed in the re-distribution of existing establishments, otherwise comparatively large additional expense will occur. We feel assured that, under either of the two plans, the great objects of an Appropriation Audit would effectually be secured, and that in either case no disturbance of existing arrangements in the Provinces or Districts of the interior and no practical difficulty at Head Quarters will arise.

87. When the decision of Government is made known, we shall be prepared immediately to propose detailed arrangements for the guidance of the several Officers concerned, and at the same time to communicate our views in respect to the system under which the audit of the accounts of the Marine, Post Office, and Electric Telegraph Departments can best be disposed of, and to shew how every part of the financial system can be made at once to fit into one general whole.

Form A

General Directions.

This Return should be prepared on the first working day of each month, after a careful consideration of the probable income and expenditure of the Treasury for the period it embraces, in communication, when necessary, with the Local Officers concerned.

Cash receipts and disbursements only should be included; transfers in account, not affecting the cash balance, being omitted from both sides.

The head "Miscellaneous Advances" must be excluded, and all expenditure, of whatever nature, exhibited under appropriate heads of charge, as it would ordinarily be after audit; subsequent cash recoveries being credited to the same heads.

An anticipated deficiency of Funds should be specifically shown as such, and not accounted for as a cash remittance, when such a remittance cannot reasonably be expected.

Fractions of a Rupee are to be rejected, and the estimated receipts and disbursements expressed in even hundreds.

All items of Rupees 5,000 and upwards, coming under the head of "Miscellaneous," should be separately entered.

Form A.

ESTIMATE of the probable Receipts and Disbursements of the Treasury *for the month of*

Remarks.	Actual Receipts in the past month.	Probable Receipts.	Month of	Month of	Month of	Actual Disbursements in the past month.	Probable Disbursements.	Month of	Month of	Month of	Remarks.
		REVENUE.					CIVIL CHARGES.				
		Land Revenue ...					Revenue Charges, General ...				
		Abkaree ...					Judicial Charges, General ...				
		Sayer and Miscellaneous Revenue					Charges General of the General Dept ...				
		Customs ...					Pensions ...				
		Judicial Stamps ...					Profit and Loss ...				
		Profit and Loss ...					Total ...				
		Fees, Fines and Escheat ...					MILITARY CHARGES,—(INCLUDING PAY MASTERS' DRAFTS.)				
		Total ...					Commissariat ...				
		BILLS.					Total ...				
		India { General Treasury ... / Other Treasuries ...					BILLS (EXCLUDING PAY MASTERS' DRAFTS.)				
		Bengal ...					India { Oude Treasuries ... / Other Treasuries ...				
		North-Western Provinces ...					Bengal ...				
		Punjab ...					North-Western Provinces ...				
		Madras ...					Punjab ...				
		Bombay ...					Madras ...				
		Total ...					Bombay ...				
		REMITTANCES.					Total ...				
		India { General Treasury ... / Other Treasuries ...					REMITTANCES.				
		Bengal ...					India ...				
		North-Western Provinces ...					North-Western Provinces ...				
		Electric Telegraph Department ...					Electric Telegraph Department ...				
		Engineer's Department ...					Engineer's Department ...				
		Post Office Department ...					Post Office Department ...				
		Military Department ...					Total ...				
		Total ...					Interest on Loans ...				
		Deposits ...					Pensions paid out of Loans from the Ex-King of Oude ...				
		Local Funds ...					Deposits ...				
		Subscription to Loans ...					Local Funds ...				
		Miscellaneous ...					Miscellaneous ...				
		Total ...					Total ...				
		Total Receipts ...					Total Disbursements ...				
		Cash Balance on the 1st of each month ...					Cash Balance on the ...				
		Probable Deficiency ...					Grand Total ...				
		Grand Total ...									

TREASURY, *The* 186 .

N. B.—The three blank columns should show the estimated Receipts and Charges of the current and two following months

Deputy Commr. in charge of Treasury.

Form B.

STATEMENT of the Cash Balances in the Treasuries under the control of , *on the* 18

Name of Treasury.	Paper Value in Co.'s Rupees.				Gold Value in Co.'s Rs.			Silver Value in Co.'s Rupees.									Copper Value in Co.'s Rs.			Remittances in transit to Treasuries of other Presidencies.	Estimated Cash Balance in Treasuries, the Cash Balance Reports of which have not yet come to hand.	Grand Total.	Grand total at close of preceding month.	Increase.	Decrease.
									Uncurrent.																
	Bank Notes.	Bank Post Bills.	Govt. Promissory Notes.	Total.	Current.	Uncurrent.	Total.	Company's Rs.	Sicca Rs.	Furruckabad Rs.	Lucknow Rs.	Nagpore Rs.	Rs. of sorts and Bullion.	Cabinet of Coins.	Spanish Dollars.	Total.	Company's Pice.	Other coined and uncoined Copper.	Total.						
Grand Total Co.'s Rs...																									
Do. at close of preceding month ...																									
Increase ...																									
Decrease ...																									

[11]

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 18TH AUGUST 1860.

RESOLUTION.—His Excellency the Governor General in Council considers, that the second of the proposed plans, as described in paragraphs 80 to 86 of the above Report, is the best.

2. It retains every advantage of the present Indian system and super-adds some of the advantages of the English system; probably all of the latter that are applicable to India at present.

3. His Excellency in Council infers, from the Report of the Committee, that the plan in question will not entail upon the Departments concerned much additional labor, even at first.

4. Its additional cost is, so far as it goes, an objection; but this cost will not extend further than to an increase of the strength of some of the present Establishments, and this not in their higher ranks.

5. It will be a complete measure, and the mere fact of it being a closer approximation to the English system, is, His Excellency in Council observes, in itself a recommendation, provided that no practical inconvenience results from this.

6. His Excellency in Council is pleased to sanction the arrangements proposed in paragraphs 80 to 86 of the Committee's Report, and desires to express the thanks of the Government of India to the Committee, for their very clear and useful Report.

7. His Excellency in Council will be glad to receive the further proposals, which the Committee promise to submit in the final paragraph of their Report.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Committee for information.

Ordered also, that a a copy of the Resolution be forwarded to the Departments,* Governments,† and Officers‡ noted in the margin, for information, with an intimation that detailed instructions will be forwarded hereafter, as to the manner in which the arrangements should be carried out.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, N. W. Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras, and Bombay.
Accountants, Bengal, N. W. Provinces, and Punjab.
Civil Auditors, Bengal, Madras, Bombay, N. We Provinces, and Punjab.

(A true Extract,)
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 9070.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 8th September 1860.

READ the following:—

From the Committee for determining the system of Budget and Audit, to the Secretary to the Government of India, Financial Department.

SIR,—IN considering the application of the system of Audit and Account (as recommended in our Report of the 30th July last, and approved by Government,) to the various Departments, it appears to us, that some orders of Government are required as to the audit of the accounts of the Bombay Navy. At present, these accounts are checked and audited by the Military Department at Bombay. Those Military Departments submit their accounts for all Military charges to the Military Finance Commission in Calcutta. But we learn that the Military Finance Commission have not yet commenced to receive or audit any accounts of the Bombay Navy. Ultimately, abstracts of these Naval Accounts will have to be submitted to the Auditor General in Calcutta. We would, therefore, beg to enquire; whether the Bombay Naval Accounts are to be dealt, in the same manner as the Military Accounts, by the Military Finance Commission.

FINANCIAL DEPARTMENT,
Fort William, the 8th September 1860.

RESOLUTION.—The Committee are informed, in reply to the above, that the Bombay Naval Accounts should be dealt with in the same manner as the Military Accounts, by the Military Finance Commission.

COPY of the above forwarded to the Committee for determining the system of Budget and Audit.

Copy also forwarded to the Military Department for communication to the Military Finance Commission for information.

Copy also forwarded to the Government of Bombay, and the Accountant General at that Presidency, for information and guidance.

(A true Extract,)
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

From the Budget and Audit Committee, to the Secretary to the Government of India, Financial Department,—(No. 5, dated the 15th October 1860.)

SIR,—IN the concluding paragraph, 87, of our letter No. 1, of the 30th July last, we stated that we would communicate our views respecting the system under which the audit of the accounts of the Marine, Post Office, and Telegraph Departments, can best be disposed of. We have accordingly now the honor to submit our general proposals on this subject.

2. In respect to the accounts of the Marine Department, it will be in the recollection of Government that a Committee sat upon this subject last year. It was then recommended that the fixed Establishments and their contingencies should be audited by the Civil Auditor of Bengal; but in respect to the miscellaneous and general contingencies of the Department, no change was proposed. And by the system that has heretofore prevailed, all the contingent charges of that Department (which constitute the most important part of the entire expenditure,) are passed by the Civil Account Department on the authority of the Superintendent of Marine. We find that, virtually, the Superintendent of Marine audits the greater part of his own expenditure.

3. Looking to the general principles of audit and account now sanctioned by Government, and after consulting the Superintendent of Marine, we propose that the Secretary to the Superintendent of Marine should fulfil the duties of Departmental Examiner of Marine Accounts, who, in subordination to the Superintendent of Marine, and on his responsibility, would check and examine

all charges save those for fixed Establishments. Thus a competent professional check (which is so necessary in the expenditure of this Department,) would be provided. The accounts thus passed provisionally would be submitted in detail to the Civil Pay-Master, and ultimately to the Deputy Auditor General, according to the general rules now established for detailed examination and independent check.

4. The charges for fixed Establishment of the Marine Department might continue to be passed by the Civil Pay-Master.

5. To aid the Civil Pay-Master in the additional duties which will be hereby imposed on him, a portion of the Marine Establishment, as marginally noted, is proposed to be transferred to him by the Superintendent of Marine.

1	Assistant ...	150
1	„ ...	130
1	„ ...	120
1	„ ...	90
1	„ ...	30
1	„ ...	25
1	„ ...	20
1	„ ...	20

6. In respect to the Post Office and Electric Telegraph Departments, we have carefully considered the letter* from the Director-General of the Post Office in India, which has already come under the notice of Government, in the Home Department. We have also conferred with the Director-General of Electric Telegraphs in India, regarding the account of his Department. And we have arrived at the conclusion that one system of account, examination, and audit, will be applicable to both these Departments.

* No. 571, dated 28th June 1860.

7. We concur with the Director-General in thinking that the Post-Master General should be relieved of duties connected with account. But we apprehend that the Director-General's proposals for centralizing the accounts of the Department in the Office of the Director-General will be impracticable, and that the duties thus entailed on the Director-General would be incompatible with his administrative duties. We concur, however, in thinking that the whole of the accounts of the Department should be brought together and examined at the Presidency. But we think that this examination should be independent of the Departmental administration. We therefore recommend that an Accountant and Examiner of Postal Accounts for all India be appointed in Calcutta. To him the account of every Post Office in India would be transmitted, and he would check, compile, and ultimately submit them to the Auditor General.

8. This arrangement would hold good in respect to all accounts; the charges for fixed Establishment being passed by the Civil Pay-Master, and the other charges under authority of the Post-Masters General and Director-General, as the case may be, previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

9. We recommend the same system for the Electric Telegraph Department. The accounts for all charges, save those for fixed Establishment, would, after countersignature by the Director-General, or the Deputy Superintendents of Circles, be submitted to the independent Accountant and Examiner of Telegraph charges for all India. This Officer would check, compile and ultimately submit the accounts to the Auditor General.

10. The charges for fixed Establishments would be passed by the Civil Pay-Master previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

11. The same Officer might, we think, perform the duties of Accountant and Examiner for both the Postal and the Electric Telegraph Departments. From both these Departments some portion of the Establishment might be transferred to the new Office.

From C. H. Lushington, Esq., Secretary to the Government of India, Financial Department, to the Budget and Audit Committee,—(No. 10693, dated the 20th October 1860.)

Gentlemen,—I am directed to acknowledge the receipt of your letter No. 5, dated 15th instant, submitting certain proposals in respect to the system under which the audit of the accounts of the Marine, Post Office, and Electric Telegraph Departments, can best be disposed of.

2. In reply, I am desired to state, that the Governor General in Council is pleased to approve of the plan proposed by you, and to request that you will submit the detailed propositions necessary to give effect to your plan.

From the Budget and Audit Committee, to C. H. Lushington, Esq., Secretary to the Government of India, Financial Department,—(No. 6, dated the 27th October 1860.)

Sir,—In our Report of the 30th July last, on the manner in which the principles of the English system of Estimate, Budget, Audit, and Account might be carried out in India, we remarked on the system existing in the two Countries at the present time, and after expressing our opinion that the principal question was the means by which an Appropriation Audit could best be introduced, we submitted two plans for the consideration of Government, with an intimation that, when the decision of Government might be made known, we should be prepared immediately to propose detailed arrangements for the guidance of the several Officers concerned, and, at the same time, to communicate our views in respect to the system under which the audit of the Accounts of the Marine, Post Office, and Electric Telegraph Departments can best be disposed of, and to show how every part of the Financial system can be made at once to fit into one general whole.

2. In the Resolution passed in the Financial Department on the 18th August, His Excellency the Governor General in Council was pleased to approve of the second plan proposed by us, as set forth in paragraphs 80 to 86 of our Report, and intimation was given to the several Departments,* Governments† and Officers‡ noted in the margin, that detailed instructions would subsequently be forwarded, as to the manner in which the arrangements should be carried out.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras and Bombay; Accountants, Bengal, North-Western Provinces, and Punjab; Civil Auditors, Bengal Madras, Bombay, North-Western Provinces, and Punjab.

3. In our Report No. 5, of the 15th October, we communicated our views respecting the system under which the audit of the Accounts of the Marine, Post Office, and Telegraph Departments can best be disposed of.

4. We proposed in respect to the Marine Accounts, that the Secretary to the Superintendent of Marine should fulfil the duties of Departmental Examiner of Marine Accounts who, in subordination to the Superintendent of Marine, and on his responsibility, would check and examine all charges save those for fixed Establishments, and that

the accounts thus passed provisionally should be submitted in detail to the Civil Pay-Master, and ultimately to the Deputy Auditor General, according to the General Rules now established, for detailed examination and independent check; the charges for fixed Establishment continuing to be passed by the Civil Pay-Master.

5. In respect to the Post Office and Electric Telegraph Departments, we stated that one system of Account, Examination and Audit would be applicable to both Departments; that we concurred with the Director-General in thinking that the Post-Master General should be relieved of duties connected with account; but that we apprehended that a proposal made by the Director-General for centralizing the accounts of the Department in the Office of the Director-General, would be impracticable; and that the duties thus entailed on the Director-General would be incompatible with his administrative duties. We concurred, however, with the Director-General in thinking that the whole of the Accounts of the Department should be brought together, and examined at the Presidency. But we thought that this examination should be independent of the Departmental administration; and we therefore recommended that an Accountant and Examiner of Postal Accounts for all India be appointed in Calcutta, to whom the account of every Post Office in India would be transmitted, and by whom the accounts would be checked, compiled, and ultimately submitted to the Auditor General.

6. This arrangement, it was proposed, should hold good in respect to all accounts; the charges for fixed Establishment being passed by the Civil Pay-Master, and the other charges under the authority of the Post-Masters General and Director-General, as the case may be, previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

7. The same system was recommended for the Electric Telegraph Department. The accounts for all charges, save those for fixed Establishment should, we thought, after countersignature by the Director-General or the Deputy Superintendent of Circles, be submitted to the independent Accountant and Examiner of Telegraph charges for all India, who would check, compile, and ultimately submit the accounts to the Auditor General.

8. The charges for fixed Establishments would be passed by the Civil Pay-Master, previous to their admission into the accounts of the Accountant and Examiner above-mentioned.

9. The same Officer might, we thought, perform the duties of Accountant and Examiner for both the Postal and the Electric Telegraph Departments; and from both these Departments some portion of the Establishment might be transferred to the new Office.

10. The above proposals have since been approved by the Government of India, and the detailed propositions necessary to give effect to the plan will shortly be submitted to Government.

11. We now proceed to the consideration of the Budget Estimate Forms

12. In disposing of this question, the first point for determination was, the general principle of classification under which the Forms should be prepared. It had to be considered whether either the French or the English system could, with advantage, be adopted, or whether it would be necessary, in order to meet the peculiarities of the Indian Offices, to introduce Forms of an entirely different character. The conclusion we have arrived at, is, that Forms prepared on an entirely new principle are unnecessary; that either the French or the English Forms might be generally applied; but that it will, on the whole, be better to follow the English system, as it is so well understood at Home, and is, in most, if not in all respects, equally well suited, with the French system, to the requirements of the several Offices and Departments in India.

13. Under this view, we have prepared the six sets of Forms annexed to this Report, for the accounts of the Government of India, the Governments of Madras and Bombay, and the Governments of Bengal, the North-Western Provinces and the Punjab, respectively.

14. The details connected with the accounts of the Government of India and the Government of Bengal being well known, have been entered in a complete form: the Returns for the other Governments have been given in abstract, and are open to correction. But sufficient has been done to allow of the full details being correctly entered by the Local Authorities, and the delivery of uniform Returns for the whole of India will, with the exercise of an ordinary degree of care and supervision on their part, be effectually secured.

15. The classification of Receipt and Expenditure given in the Forms is, as nearly as circumstances will permit, in accordance with the classification given in the English Forms; but it is, at the same time, such as will allow of a ready comparison with the Financial Returns of former years, transmitted from the Financial Department of the Supreme Government to the Secretary of State, for presentation to Parliament; which is an object of importance.

16. The return for the Government of India has, it will be observed, been divided into six parts, shewing separately the Receipts and Disbursements of the Eastern Settlements, of Oude, of Nagpore, and of Pegu, Martaban and Tenasserim, as distinguished from the other receipts appertaining to the Government of India in the General and Political Departments. This plan has been adopted in preference to the existing plan of entering the whole of the Receipts and Disbursements of the above-mentioned Provinces under one head, in the General Department of the Government of India, in order to the better exhibition of the several items of Receipt and Expenditure in each of those Provinces, and to the preparation of uniform Estimates by the respective Local Authorities. The arrangement is also desirable in order to carry out the orders of Government, in the coming year, in respect to the transfer of the accounts of those Provinces to the nearest Local Auditors (Accountants). The whole of the Receipts and Disbursements appertaining to the Government of India will, however, be brought together in an Abstract Return (see Form entitled "Abstract of separate Statements prefixed to the Provincial Returns"), and all difficulties of comparison with the results of former years will thus be avoided.

17. The Estimates for each Government and Province will be drawn up under the following heads:—

Revenues and Receipts.	Disbursements.
I. Land Revenue, including Sayer and Abkarree.	A. Allowances, Refunds and Drawbacks.
II. Assessed Taxes.	B. Charges against Income.
III. Customs { Imports. Exports.	I. Revenue Departments:—
IV. Salt.	1. Land Revenue, &c.
V. Opium.	2. Assessed Taxes.
VI. Stamps.	3. Customs.
VII. Post Office.	4. Salt.
VIII. Electric Telegraph.	5. Opium.
IX. Law and Justice.	6. Stamps.
X. Police.	7. Post Office.
XI. Mint.	8. Electric Telegraph.
XII. Marine.	9. Superannuation Pensions.
XIII. Public Works.	10. Miscellaneous.
XIV. Tributes and Contributions on account of Contingents from Native States.	II. Allowances and Assignments under Treaties and Engagements.
XV. Miscellaneous { Civil. Military.	III. Allowances to District and Village Officers, &c.
XVI. Public Debt:—	IV. Miscellaneous Payments.
1. Interest on Public Loans.	C. Army.
2. Interest on Service Funds and other accounts.	D. Indian Navy.
3. Loans under Liquidation and Transfer	E. Civil Services:—
4. Service Funds.	I. Public Works.
5. Local Funds.	II. Salaries and Expenses of Public Departments.
6. Deposits.	III. Law and Justice.
7. Advances repayable.	IV. Police.
8. Miscellaneous.	V. Education, Science, and Art.
XVII. Adjusted Receipts on account of other Governments, &c.	VI. Political Agencies and other Foreign Services.
XVIII. Remittances from other Governments.	VII. Superannuation and Retired allowances, and Gratuities for charitable and other purposes.
	VIII. Marine.
	IX. Miscellaneous.
	X. Civil Contingencies—Special and Temporary.
	F. Public Debt:—
	1. Interest on Public Loans.
	2. Interest on Service Funds and other accounts.
	3. Loans under Liquidation and Transfer.
	4. Service Funds.
	5. Local Funds.
	6. Deposits.
	7. Miscellaneous.
	G. Adjusted Charges on account of other Governments, &c.
	H. Remittances to other Governments.

Receipts.

18. The eight first heads constitute the "Revenue" Departments. They speak for themselves, and call for no remark, except that the receipts from "Post Office" and "Electric Telegraph," being Imperial Receipts, will not appear in the Statements of the Local Governments, but only as "Imperial Receipts" in Statement No. XVII.

I. Land Revenue, including Sayer and Abkarree.
II. Assessed Taxes.
III. Customs { Imports. Exports.
IV. Salt.
V. Opium.
VI. Stamps.
VII. Post Office.
VIII. Electric Telegraph.

19. The head of "Law and Justice" includes items heretofore entered under the head of "Judicial."

IX. Law and Justice.

20. Police items have heretofore been included in Judicial, but as the "Police" Disbursements are, in future, to be exhibited separately from Law and Justice, the Police Receipts have also been exhibited separately.

X. Police.

21. "Mint" and "Marine" call for no remark.

XI. and XII. Mint and Marine.

22. Under the head of "Public Works" will be classed only the receipts properly belonging to that Department. Revenues and Receipts of the nature of a Trust, such as Local Funds for municipal and other purposes, Deposits, &c., will appear under the appropriate divisions of Public Debt, (Form No. XVI.)

XIII. Public Works.

23. Call for no remark.

XIV. Tributes and Contributions on account of Contingents from Native States.

24. The head of "Miscellaneous" includes all receipts not included in any of the above heads, which have, for the most part, been shown, heretofore, under the old heads of "General," "Durbar," "Education," &c. Further, this is divided into two heads, Civil and Military. The detailed entries given in the Forms under the latter head will be a guide for the exhibition of all receipts paid into Civil Treasuries on account of the Military Department; but care should be taken that they be compared with the entries made in the Military Returns, to obviate the chance of double credits.

XV. { Miscellaneous. / Civil and Military.

25. The return of "Public Debt" will exhibit receipts on account of Public Loans, Treasury Notes, Book Debt Subscriptions to Service Funds, &c., which will be adjusted in the Books of the Local Auditors (Accountants) in a finally adjusted form (when necessary) under Imperial heads,* for incorporation in the Imperial Books of the Auditor General. The receipts adjusted under Imperial heads will not appear in Account Current with the Government of India as at present.

XVI. Public Debt.

* *e.g.* "Treasury Notes—Imperial."

26. This Section will also, as noticed above, include receipts on account of Local Funds, Deposits, &c.

27. Under "Adjusted Receipts on account of other Governments, &c.," will appear receipts on account of other Governments not exhibited under the preceding head, and for which a corresponding debit is *not* required in the Books of another Presidency. For example, recoveries of over-charge, items of "Profit and Loss," &c., will be credited at once to the proper head of the Presidency concerned, which must be opened for the purpose on the Books of each Presidency. (*Vide* further remarks under *Disbursements*—Division G.)

XVII. Adjusted Receipts on account of other Governments.

28. Receipts and Credits on account of Her Majesty's Imperial and Colonial Governments will also be shown in this Section, for incorporation in the Books of the Auditor General.

29. The entries under this head, as regards the several Presidencies, will, on the contrary, be confined exclusively to transactions for which a corresponding debit *is* required in the accounts of another Presidency. They will also be entered in the Monthly Accounts Current with the different Presidencies, for adjustment, as at present. Specie remittances received; Bills drawn; advances recovered, (if not susceptible of final adjustment under the preceding Section,) &c., will fall under this head.

XVIII. Remittances from other Governments.

30. The entries under the head of Account Current with London will be those heretofore shewn as Supplies from London.

Disbursements.

31. The practice in regard to entries of this character has, heretofore, been different in respect to different heads of account. It is intended, in future, that *all* disbursements of the kind referred to should be shewn in this Statement; the *gross* receipts being entered *per contra*.

A. Allowances, Refunds and Drawbacks.

32. This Division will embrace all disbursements that are properly chargeable against Income. The entries hitherto distributed under Ordinary, Extraordinary, &c., must be brought together under each Departmental head.

B. Charges against Income.

33. Under the subordinate headings noted in the margin will be exhibited charges of collection and manufacture, including the expenditure for the construction and repair of Public Buildings, Works of Irrigation, &c. An abstract of the charge for Public Works will be given at the end of each Departmental Section; reference being made to the Budget of the Public Works Department for particulars.

I. Revenue Departments:—
1. Land Revenue, &c.
2. Assessed Taxes.
3. Customs.
4. Salt.
5. Opium.
6. Stamps.
7. Post Office.
8. Electric Telegraph.
9. Superannuation Pensions.
10. Miscellaneous.

34. The charges exhibited under Territorial and Political Pensions, Charitable Allowances, Sayer, Compensation, &c., will be brought together in this Section.

II. Allowances and Assignments under Treaties and Engagements.

35. This Section will include payments made to Zemindars, Muzmoodars, Dessaees, Enamdars, Huckdars, and other District and Village Officers, in lieu of resumed lands, Huck Allowances, &c.

III. Allowances to District and Village Officers.

36. For any charges against Income, that cannot be appropriately classed under any of the foregoing heads.

IV. Miscellaneous.

37. Estimates for the Army and Indian Navy will be prepared in the Military Department, under the direction of the Military Finance Commission.

C. Army.
D. Indian Navy.

This division embraces the expenditure of the Civil Department, hitherto shown under General, Durbar, Judicial, Marine, &c.

E. Civil Services.

38. The subordinate head of "Public Works and Buildings," shows the expenditure of the Public Works Department, (except charges against Revenue), and will be exhibited in an Abstract Form, under appropriate heads; reference being made to the Public Works Budget for particulars.

I. Public Works and Buildings.

II. Salaries and expenses.
III. Law and Justice (Judicial.)
IV. Police.
V. Education, Science, and Art.
VI. Political Agencies and Foreign Services.
VII. Superannuation and Retired Allowances and Gratuities for charitable and other purposes.
VIII. Marine.

40. The expenditure heretofore classified under Charges, General, Judicial, Durbar, Marine, &c., will appear under these heads in the manner shown in the Forms.

41. Expenditure of a miscellaneous nature, periodically recurring, chargeable against the Civil Department, as *Ordinary* expenditure, and not strictly falling under any of the previous classes, will be shown under this head.

IX. Miscellaneous.

42. Civil Contingencies will embrace charges on account of the Civil Department, of a special and temporary character—such as the cost of special commissions and other casual and unforeseen expenditure hitherto classed as *Extraordinary*.

X. Civil Contingencies—Special and Temporary.

43. The payments of Interest on account of Public (Imperial) Loans, as distinguished from Local Loans, as well as the payments of the Principal of such Loans, whether by Cash or Transfer, will appear in this Section and be adjusted in the Local Books, for incorporation in the Imperial Books.

F. Public Debt :—
1. Interest on Public Loans.
2. Interest on Service Funds and other accounts.
3. Loans under Liquidation and Transfer.
4. Service Funds.
5. Local Funds.
6. Deposits.
7. Miscellaneous.

44. This Section will also include payments of Local Deposits, Advances, and other expenditure usually classed under Debt.

45. This Section will include payments on account of other Governments, made under established Rules and Regulations, for which the local audit, whether Civil, Military or Naval will be final as regards the passing of the charge. These entries will be omitted from the Accounts Current with other Governments, in which they now appear as Supplies, and will be adjusted in the Local Books, under proper heads of account, as charges of the Presidency or Government concerned, for consolidation in the Books of the Auditor General, *e. g.* :—

G. Adjusted charges on account of other Governments.

Charges, General—India.
Charges, Military—Madras.
Charges, Civil—North-Western Provinces.
Charges, Indian Navy—Bombay.
&c. &c. &c.

46. This arrangement will obviate most of the difficulties involved in the question of Supplies between Presidencies, which has recently been under the consideration of Government. It will only be necessary to vest the Local Auditors with authority finally to audit charges of the description referred to, in conformity to the rules of the Presidency to which they may appertain. We believe that this authority may be delegated to the Auditors with safety, especially now that the Auditors will, in general, be Officers who have made themselves acquainted with the Rules of all the Presidencies.

47. This Division will exhibit expenditure which does not admit of classification under the preceding head, and for which corresponding credits must appear in the Books of other Governments. The payments or debits will therefore be entered, as usual, in Monthly Accounts Current with the different Presidencies and with London, for check or adjustment, as the case may be.

H. Remittances to other Governments

General Remarks.

48. The above directions, considered in connection with the entries given in the Forms, will, it is hoped, be found to be sufficiently explicit to indicate the exact nature of the entries to be made under each head. In cases in which no receipt or expenditure is looked for under any particular head, such head will, of course, be left blank. In cases in which receipt or expenditure of a character different from what is specified under any of the heads given in the Forms is anticipated, such receipt or expenditure will be entered under an appropriate head.

49. With respect to the manner in which the sums to be entered should be calculated, we would observe that the object is to secure as correct a return as possible of the *scale of Receipts and Expenditure of the year*. Every head of receipt must be examined with reference to the known expectations of Government; the sums given in the rent rolls, and the average receipts on account of former years, must be looked to ; the circumstances likely to lead to an increase or decrease of these receipts must be carefully weighed ; and as accurate a calculation as possible of the eventual out-turn must then be made. In estimating the expenditure again, the sums for which sanction has actually been given by Government should, in the first instance, be ascertained ; the probable amount that may be saved by temporary vacancies in appointments, or by absence or other causes, should then be estimated ; and the total amount of such savings entered as a deduction from the charge of the year. The charges under each head should invariably be placed at the lowest amount which may be deemed sufficient for carrying on the service of the Government.

50. It may further be observed that the Estimates should embrace, under each Department, the whole of the charges appertaining to such Department, whether to be paid in the Presidency to which they belong, or elsewhere ; but a separate Statement should be prepared, in detail of Departments, showing the sums expected to be paid in other Presidencies, so as to allow of a check being obtained on the entires, *per contra*, in the Estimates of the Presidencies in which the disbursements are likely to be made.

51. It is proposed that the Forms shall be sent from the Financial Department of the Government of India to the several Local Governments and to the Departments of the Government of India, as the case may be ; that the Local Governments and Departments of the Government of India shall distribute the Forms amongst the Heads of Departments subordinate to them ; that each Head of such subordinate Department shall, after calling for such information as may be necessary from the Offices under his control, prepare a Budget Statement for his particular Department, and forward it to the Civil Local Auditor (Accountant) ; and that the Civil Local Auditor, on receipt of these Estimates, and of the Estimates of the Military Department, which will be prepared and forwarded to him under orders from the Military Finance Commission, shall incorporate the whole of the Departmental Statements in one General Statement for the Presidency.

52. In preparing this General Statement, it will not, of course, be necessary to go into the full details given in the Departmental Returns. It will suffice if the chief headings mentioned in

paragraph 17 of this Report, are maintained, and the subordinate entries are confined to the headings given in the Comparative Abstracts (marked X Y Z) which will be found at the commencement of each Class of Forms.

53. The General *Scale of Receipt and Expenditure for the year*, according to the Departmental Returns, having thus been ascertained, the General Statement should be forwarded by the Civil Local Auditor (Accountant), with such remarks as may appear to him to be fit, to the Local Government; who, after careful revision of the Departmental entries and the remarks of the Civil Local Auditor (Accountant), should enter their own figures in a separate column in the Civil Local Auditor's (Accountant's) General Statement and send on the complete Return, (with the Departmental Returns as an Appendix,) with a full explanation of differences between their Estimates and the Estimates of the Departments, or Civil Local Auditors, to the Financial Department of the Government of India, in which Department the necessary orders for the final allotment of sums to the several branches of Service will be made.

54. Thus much in respect to the *Budget Estimates*, which, as stated above, will show the estimated *Scale of Receipt and Expenditure* for the year. It further has to be considered in what manner the *Estimates of Cash requirements*, and of probable cash balance, at the end of the year, shall be prepared by the Civil Local Auditors.

55. This should, we think, be done on the basis of the Budget Estimates of Receipt and Expenditure prepared by the Civil Local Auditors from the Departmental Returns, and submitted, as above directed, to the Local Governments. The cash balances at the commencement of the year should be looked to; sums likely to be received from any sources not given in the Budget Returns should be estimated; a calculation should then be made of the sums likely to be received or paid in the course of the year, on account of former years, as well as of the amounts included in the Scale of Receipt and Expenditure for the year, likely to be outstanding, on both sides of the account, at the end of the year; and the probable amount of Cash Balance at the end of the year will thus be ascertained.

56. These Estimates of *Cash requirements* may conveniently be prepared in the Form of the present Anticipation Sketch Estimate; the entries being classed, as far as possible, under the Headings given in the Budget Estimates, and being made to include all information heretofore given in the Anticipation Sketch Estimates. The Estimates of Cash requirements should be despatched by the Civil Local Auditors, direct to the Financial Department of the Government of India, within at the latest fifteen days of the date on which their Budget Estimates may be closed, for transmission to the Local Governments.

57. The dates fixed for the preparation of the several Returns should be the following:—

The Departmental Budget Estimates to reach the Local Civil Auditors, (Accountants), by the 1st January.

The Local Civil Auditors (Accountants), to close their several Budget Estimates, so as to reach the Local Governments by the 15th January.

The Local Governments to examine the Budget Estimates and send them in to the Financial Department of the Government of India, on the 1st February.

The Local Civil Auditors (Accountants), to forward, direct to the Financial Department of the Government of India, their Estimates of cash requirements, on the 1st February.

58. This will enable the Government of India to report the results to the Secretary of State by the middle of March, and will allow of the Returns being placed before Parliament at their Meeting at the beginning of May.

59. With these remarks, we submit the specimens of Forms we have prepared for the approval of Government. In future Reports, we shall consider the manner in which Extraordinary Expenditure rendered necessary by unforeseen emergency, can best be provided for; the division of heads of branches of Service which can best be adopted for the allotment and specific appropriation of expenditure; the manner in which the distribution of Funds by Civil Pay-Masters can best be regulated; and the Returns to be submitted by the Civil Pay-Masters, and the Auditor General to the Financial Department of the Government of India, in connection with Disbursements and Appropriation Audit, in both Military and Civil Departments.

60. We cannot conclude our Report without mentioning the valuable aid we have received from Mr. S. G. Wyatt, Acting First Assistant to the Accountant General to the Government of India, whose intimate knowledge of the accounts has been of much service in the preparation of the Forms, and who has been indefatigable in his exertions to get them passed rapidly through the Press.

No. 11300.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 14th November 1860.

READ Extract from the Proceedings of the Government of India, in the Financial Department, No. 7371, dated 18th August 1860, relative to the manner in which the principles of the English system of Estimate, Budget, Audit, and Account should be carried out in India.

Read a Report from the Budget and Audit Committee, No. 6, dated 27th October 1860, on the Forms of Budget Estimate to be introduced under the system sanctioned by the Government of India, in their Proceedings No. 7371, of the 18th August 1860.

RESOLUTION.—His Excellency the Governor General in Council approves generally of the Forms of Budget Estimate proposed by the Committee, and desires that the Forms may immediately be forwarded to the several Local Governments and Departments of the Government of India, for the purposes indicated in paragraphs 51 to 53 of the Committee's Report.

2. The nature of the entries to be made under each head given in the Forms, is, it is believed, sufficiently explained in the directions contained in paragraphs 17 to 47 of the Report; but it is requested that any omissions which may occur to the Local Governments may be pointed out by them, and that any amendments in the Forms, which may appear to them to be advisable, may be suggested. The Forms for the Government of India and the Government of Bengal having been

prepared in a complete shape, do not call for any special remark. The Forms for the Governments of Madras, Bombay, the North-Western Provinces, and the Punjab, have been prepared in abstract only. It is desirable, therefore, that the Abstract Forms for these Governments should, in each instance, be accompanied by a copy of the Forms for the Governments of India and Bengal, in order that the same mode of entry may be observed under every Government, and uniform Returns be secured for the whole of India.

3. Special attention should be given to the instructions of the Committee regarding the manner in which the sums to be entered in the Budget Estimates are to be calculated. Special care should also be taken that the *Estimates of cash requirements* are prepared in the manner pointed out in paragraphs 54 to 56 of the Committee's Report.

4. The dates proposed by the Committee in paragraph 57, for the preparation of the several Returns, appear to His Excellency in Council to be suitable; but he will be glad to receive the acquiescence of the several Local Governments in respect to them. It must be borne in mind, that it is absolutely necessary that the Estimates should be received by the Financial Department of the Government of India, so as to allow of a timely decision being arrived at as to the sums to be specifically appropriated to the several Heads of Service, and to enable the Government of India to report their financial position to the Secretary of State, in time to permit of the results being placed before Parliament, together with the other accounts, "within the first fourteen days during which Parliament may be sitting next after the 1st day of May," conformably to Section LIII. of the Act for the better government of India, dated 2nd August 1858, Cap. 106.

5. In conclusion, His Excellency in Council desires to express the thanks of the Government to the Committee for their clear and good report; and to acknowledge the good services of Mr. Wyatt, whose exertions have been so favorably mentioned by the Committee.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Committee for information.

Ordered also, that a copy of the Resolution, and of the Budget and Audit Committee's Report, No. 6, dated 27th ultimo, be forwarded to the Departments,* Governments† and Officers‡ noted in the margin, for information and guidance.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras, and Bombay.
Accountants, Bengal, North-Western Provinces, and Punjab.
Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
Military Finance Commission.

Ordered further, that a copy of the Forms, as noted in paragraph 2 of this Resolution, be forwarded to each of the several Departments of the Government of India, with the exception of the Military Department, and the several Local Governments; and that a copy of all the papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract,)

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

From the Budget and Audit Committee, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department,—(No. 7, dated the 2nd November 1860.)

SIR,—AMONGST the subjects adverted to in paragraph 59 of our Report No. 6, of the 27th ultimo, as remaining for consideration, was "the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure."

2. It was originally our intention to have deferred our Report on this question, in order that the whole of the remaining details connected with the new system of Budget and Audit might be submitted for the consideration of Government at one and the same time; but we have since received your Docket No. 10716, of the 20th October, transmitting for our information copy of a Despatch from the Right Hon'ble the Secretary of State, regarding the proposed system of Budget and Audit, and we think it expedient, with reference to the remarks contained in that Despatch, at once to communicate our views in respect to the question mentioned above.

3. We have noted that the general principle of Annual Budget of Income and Expenditure, and of specific appropriation of sums for the several Services, is fully approved. The point, however, which demands our present attention is, how far this appropriation should descend to details; and to that we shall now address ourselves.

4. In paragraph 5 of the Secretary of State's Despatch, it is laid down that the appropriation should not extend to the several detailed Heads within each Branch of the Service, but that the amount of expenditure is to be fixed for every principal head of charge; it being an essential condition that the amount appropriated to any Department shall not be exceeded, and that the Local Government should have a discretion in the application of money to the minor heads of expenditure. We have now to consider how the principles thus laid down can best be applied to the Budget Forms, submitted with our letter No. 6, of the 27th ultimo.

5. It will have been seen that the Forms for heads of charges which we have submitted, are embraced in four categories under each Division of Service, *viz.*:—

I. Classes of Service.

II. Heads of charge for each of the Departments in the Class.

III. Heads of charge for the several main Sections of each Department.

IV. Detailed items in each Section of each Department.

6. It sometimes happens that several kindred Departments under the second of the four categories, are classed under one main branch; as for instance, Charges on account of Land Revenue, of Customs, of Salt, of Opium, might be classed under the main branch of "Revenue Departments." But we have considered Land Revenue a separate Department of charge. Again, Charges for Courts of Justice and for Jails are classed under the main branch of Law and Justice; but we consider Jails and Courts to be separate Departments. Or, again, the head of "Geological

Survey" and the head of "Calcutta University" are classed with other similar Heads, under the branch of Education, Arts, and Science. But we consider the Survey to be one Department, and the University another. Of these main branches a general Abstract has been provided, and is styled the "Abstract of separate Statements." The object of that is to enable the Supreme Government to observe, in one comprehensive glance, the entire expenditure of a Local Government, or a Province.

7. Reverting then to heads of charge for each Department, under the Class II., the total charges for each Department will be aggregated in the Budget Estimate into one total—as for instance, the aggregate charge for Jails; the aggregate for Courts of Justice; the aggregate for Police; the aggregate for Land Revenue charges; and so on.

8. Class III., which provides for heads of charge for the main Sections of each Department, will be found in the annexed Abstract marked X Y Z, composing the aggregate of each important Section of each Department. These Sections vary according to the size and circumstance of the Department, but the Abstract is always explicit, so that there can be no mistake as to what the Sections necessary to be shown actually are.

9. Under Class IV., which provides for detailed items of each Section of each Department, are comprised all the particulars obtainable, that is, the allowances of each employé, or class of employés, and all such like items in minute detail.

10. Now the question seems to us to be, whether the specific appropriation should extend to the Class II. (as above described,) only, or to Class III., or down to Class IV.

11. We believe that the specific appropriation could not extend down to Class IV.; and, even before the receipt of the Secretary of State's Despatch, we understood that the appropriation mentioned in the Government Resolution of the 7th April, would not descend so far into details. And it remains to consider whether the appropriation should be confined to Class II., or extend to Class III., or, in other words, whether one sum should be appropriated for the expenditure of a Department as above described, within which limit the Local Government could expend at discretion; or whether sums should be separately appropriated for each main Section of each Department, as shown in the Statements marked XYZ that accompanied our Report on the Budget Estimate Forms, and in the Consolidated Statement (also marked XYZ), annexed to this Report, on the understanding that the Sectional limits must be observed by the Local Government. We believe that the latter of the two courses, which, it may be observed, is nearly in accordance with the English division of votes, should be adopted for the following reasons.

12. The salary of every Office held by a Covenanted Officer, or by an Uncovenanted Officer receiving his appointment direct from any Government is fixed by the Supreme Government, and cannot be altered or re-distributed by any Local Government. This Rule has existed from the beginning; has been repeatedly enforced by orders from home; and is still in full force. Again, the salaries of the Office Establishments and other subordinate Executive Establishments are originally sanctioned by the Supreme Government, and the *aggregate* of the salaries of each of such Establishments is fixed, and cannot be altered by any Local Government; but so long as the aggregate is not exceeded, re-distribution is permitted, subject to confirmation of the Supreme Government. As regards contingencies, no financial limit has ever yet been imposed; but one portion of such expenditure, namely temporary Establishments, must, by orders passed at the beginning of the present year, receive the sanction of the Supreme Government. We believe that a general limitation of contingent expenditure is much needed in all Provinces and in all Departments.

13. The Rules mentioned in the preceding paragraph are all salutary; and we presume that it is not intended to weaken them by the new system. On the contrary, we apprehend that they should be strictly preserved. The object appears to be to increase financial restriction, rather than to relax any restrictions which already exist. But if a sum were appropriated for a whole Department as above described, including Salaries, Establishments and Contingencies, then we apprehend that the discretion of the Local Government might be understood to extend to the alteration of salaries and of the aggregates of Establishments, and the like; and in that case financial control would be weakened, instead of strengthened by the new system.

14. We, therefore, think that the appropriation should proceed beyond Class II. as above described, and should extend to Class III., that is, that fixed sums should be separately appropriated to each Section in Statement XYZ, and that the discretion of the Local Government should not extend beyond the limits of those sums. And we believe that a large margin would thus be still left for the discretion of the Local Government; while, on the other hand, no existing checks would be disturbed, since we recommend that no salaries shall be susceptible of alteration, without previous sanction of the Supreme Government, and that the aggregate of Establishments in each Section shall similarly not be exceeded.

15. We believe further that the principle above submitted will be applicable not only to the Civil Department, but also to all other branches of the Public Service; for instance, in the Marine, the Post Office, and the Electric Telegraph Departments. The Military branch of the Service is divided into well known Departments, as the Pay Department; the Commissariat; the Ordnance; the Clothing; the Studs; the Medical Departments; and the like. In each Department there are certain recognized Sub-divisions, such as Pay; Contingencies; Stores; and the like; and the total of each Sub-division will be exhibited in the Budget. We recommend that fixed sums be appropriated for these several Sub-divisions. And we would apply the same principle to the Indian Navy. The Military Finance Department will be readily able to prepare Abstracts for appropriation on this principle.

16. In like manner, the Public Works branch of the Service is apportioned into well known Departments, such as Military Works; Public Buildings; Roads and Communications; Works of Irrigation (chargeable against Revenue). We are aware that a fixed aggregate is frequently allotted to a Local Government for Public Works of all Departments, and that discretion is allowed as to the amount to be expended on each of the several Departments, that is, what is sanctioned for

Canals might be expended on Roads, and so on. Still, as a general rule, we believe that the interests of Government will be best consulted, if fixed sums shall be appropriated to each Department as above described; that is, so much for Military Works; so much for Communications; so much for Irrigation; and so on. A reasonable latitude would still be left to the Local Government, which could select from among the sanctioned Works of each class, those Works to be proceeded with. But we do *not* think that for this Department, the appropriation should extend to Establishments, Contingencies, Stores, and such like Sections, as the Public Works Department, being one of construction and repairs, is differently circumstanced from other branches of the Service.

17. We are fully aware that a certain degree of financial discretion does conduce to successful Local Administration; and that if freedom of action in regard to details is conceded to the Local Governments, an incentive will be afforded to administrative economy and improvement; while the power of economizing in such respects will tend to reveal the points where economy is possible. We trust that the propositions we now submit will be found to be in general accord with this principle.

18. In regard to the remaining points adverted to in the Despatch of the Right Hon'ble the Secretary of State, in connexion with Audit, these have already been provided for in our previous Reports, and will be further considered hereafter.

No. 11322.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 15th November 1860.

READ again the Report of the Budget and Audit Committee, No. 6, dated 27th ultimo, relative to the Budget Estimate Forms.

Read the Report of the Budget and Audit Committee, No. 7, dated 2nd instant, relative to the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure.

RESOLUTION.—His Excellency the Governor General in Council observes that, in their last mentioned Report, the Budget and Audit Committee divide each division of Service into four Categories, *viz.*:—

I. Classes of Service;

II. Heads of charge for each of the Departments in the Class;

III. Heads of charge for the several main Sections of each Department;

IV. Detailed items in each Section of each Department;

and that, in considering the question whether the specific appropriation should extend to the Category No. II. only, or to the Category No. III., they have come to the conclusion that it may best be extended to the Category No. III., or, in other words, that sums should be separately appropriated to each *main Section* of a Department, as shown in the Statement marked XYZ that accompanies their report, on the understanding that the sectional limits must be observed by the Local Governments.

2. It is remarked by the Committee that this allotment is nearly in accordance with the English division of votes; and so it appears in fact to be. But the course proposed is, in His Excellency's opinion, one of doubtful expediency in India. He thinks that it would unnecessarily curtail the powers of the Local Governments, and tend seriously to fetter their hands in promoting real economy and reducing expenditure, if the specific appropriation was confined to heads of charge for the Sections of Departments; and on this ground, he considers that the limits of the specific appropriation should be extended, from Category No. III., to Category No. II., which comprises the heads of charge for each of the several *Departments* under each class of Service.

Division of Service.	Class of Service.	Department of Service to which specific sums will be appropriated.
A	Allowances, Refunds, & Drawbacks.	Allowances, Refunds and Drawbacks.
B	Charges against Income.	I.—Revenue Departments:— 1. Land Rev., &c. 2. Assessed Taxes. 3. Customs. 4. Salt. 5. Opium. 6. Stamps. 7. Post Office. 8. Elec. Telegraph. 9. Superannuation of Pensions. 10. Miscellaneous. II.—Allowances and Assignments under Treaties & Engagements. III.—Allowances to District and Village Officers, &c. IV.—Miscellaneous Payments.
E	Civil Services.	I.—Public Works. II. Salaries and expenses of Public Departments. III.—Law and Justice:— 1. Courts. 2. Jails. IV.—Police. V.—Education, Science and Art. VI.—Political Agencies and other Foreign Services. VII.—Superannuation and Retired Allowances, and Gratuities for charitable and other purposes. VIII.—Marine. IX.—Miscellaneous. X.—Civil Contingencies, special and temporary.

3. Under this arrangement, the heads given in Column 3rd in the margin, will be the heads to which specific sums will be appropriated, and within which limits the Local Governments will be at liberty to expend at discretion, subject to the following provisions, *viz.*:—

First. That any alteration in the distribution of the charges of a Department be at once reported, with all details, as at present, to the Government of India.

Secondly. That no salary of any Officer, appointed by any Government, can be altered or re-distributed without the sanction of the Government of India previously obtained.

Thirdly. That no general rates of pay or allowances shall be altered, nor any charge incurred, which can pledge the Government beyond the year to which the Estimate relates, without the sanction of the Government of India; and

Fourthly. That all existing rules, relating to the control of the Government of India over pensions and superannuations, remain in force.

4. As an example of the manner in which these rules will be applied, the charges on account of the Department of "Salt," in the first page of the Abstract Statement attached to the Committee's Report of Grants for Bengal, may be taken. The Government of Bengal in this case may determine to spend more upon Golahs and less upon Chokies, than is specified in the sectional

entries of the grant as given in the Abstract Statement, or *vice versa* provided that the conditions are observed:—*First*, that the sum total of the six charges under "Salt" is not thereby exceeded; *Secondly*, that any such change is immediately reported to the Government of India.

5. In sanctioning these modifications in the plan proposed by the Committee, His Excellency in Council would impress upon the Local Governments the necessity of seeing that the Estimates under each Section of a Deparment are carefully prepared. No relaxation on this point ought to be allowed. Each item should be calculated with as full precautions as if it were to be made subject to specific appropriation. It is obvious that, if this is not done at the time of the submission of the Estimates, repeated references to the Government of India will be necessary, for confirmation of changes that will have to be reported under the first of the provisions noted above.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Committee for information.

Ordered also, that a copy of the Resolution, and of the Budget and Audit Committee's Report, No. 7, dated 2nd instant, with its enclosures, be forwarded to the Departments,* Government† and Officers‡ noted in the margin, for information and guidance.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
‡ Accountants General to the Governments of India, Madras, and Bombay.
Accountants, Bengal, North-Western Provinces, and Punjab.
Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces, and Punjab.
The Military Finance Commission.

Ordered further, that a copy of the said papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract,)

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

X. Y. Z. Government of India.

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK; and CHARGES AGAINST INCOME, for 186 , as compared with 186

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186	
					Increase.	Decrease.
		A				
		ALLOWANCES, REFUNDS, AND DRAWBACK.				
1		Refunds of assessed Taxes ...				
		Total ... Rs.				
		B				
		CHARGES AGAINST INCOME.				
		I.—REVENUE DEPARTMENTS.				
		—1.—				
		LAND REVENUE.				
		Nil.				
		—2.—				
		ASSESSED TAXES.				
1		Income Tax, Salaries, Allowances and Expenses ...				
		Total ... Rs.				
		—3.—				
		CUSTOMS.				
		Nil.				
		—4.—				
		SALT.				
		Nil.				
		—5.—				
		OPIUM.				
		Nil.				
		—6.—				
		STAMPS.				
		Nil.				
		—7.—				
		POST OFFICE.				
1		Director-General of the Post Office,—Salaries and Expenses ...				
		Total ... Rs.				

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS and DRAWBACK; and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.
		—8.—				
		ELECTRIC TELEGRAPH.				
1		Director-General of Telegraphs in India,— Salaries and Expenses ...				
2		Working of Telegraph Lines ...				
3		Construction of Ditto ...				
		Total ... Rs.				
		—9.—				
		SUPERANNUATION AND RETIRED ALLOWANCES OF THE REVENUE DEPARTMENTS.				
		Nil.				
		—10.—				
		MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total ... Rs.				
		II.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.				
		Nil.				
		III.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.				
		Nil.				
		IV.—MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		... Rs.				

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK; and CHARGES AGAINST INCOME—*Continued.*

TOTALS OF THE SEVERAL CLASSES, GENERAL AND POLITICAL.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186	
				Increase.	Decrease.
1	A.				
Nil	B—I. Section 1				
1	„ 2				
Nil	„ 3				
„	„ 4				
„	„ 5				
„	„ 6				
1	„ 7				
3	„ 8				
Nil	„ 9				
1	„ 10				
Nil	B—II.				
„	B—III.				
1	A—IV.				
5	Rs.				

——— ...

——— compared with 186 . Rs.

X. Y. Z. Government of India.

GENERAL ABSTRACT OF THE GRANTS TO BE PROPOSED FOR THE CIVIL SERVICES

ESTIMATES FOR CIVIL SERVICES.

GENERAL ABSTRACT of GRANTS to be proposed for CIVIL SERVICES in 186 , compared with similar CHARGES in 18 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 . Increase.	Compared with 186 . Decrease.
		CLASS I.	Rs.	Rs.	Rs.	Rs.
		PUBLIC WORKS AND BUILDINGS.				
1		Vice Regal House ...				
2		Public Buildings ...				
3		Public Gardens ...				
4		Communications, including Public Roads, Bridges and Canals ...				
5		Municipal Works ...				
6		Marine, including Harbours and Light Houses ...				
		Total of Class I. ... Rs.				
		CLASS II.				
		SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.				
1		Supreme Council ...				
2		Legislative Council ...				
3		Secretariat—Foreign ...				
4		„ Home ...				
5		„ Financial ...				
6		„ Military ...				
7		„ Public Works ...				
8		Household of the Governor General ...				
9		Office of Account—General Branch ...				
10		„ „ Military „ ...				
11		„ „ Loan „ ...				
12		General Treasury ...				
13		Civil Auditor ...				
14		Mint ...				
15		Allowances to Civil Servants ...				
16		Postage of Public Departments ...				
17		Telegraph Charges ...				
18		Printing Charges ...				
19		Ecclesiastical ...				
20		Medical ...				
21		Stationery ...				
22		Board of Examiners ...				
23		Currency Department ...				
		Total of Class II. ... Rs.				
		CLASS III.				
		LAW AND JUSTICE.				
1		Supreme Court ...				
2		Insolvent Debtors' Court ...				
3		Coroner's Court ...				
4		Law Officers ...				
		Total of Class III. ... Rs.				
		CLASS IV.				
		POLICE.				
1		Thuggee ...				
		Total of Class IV. Rs.				

FOR 186 . COMPARED WITH THE GRANTS FOR 186 .

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES.—*Continued.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS V.	Rs.	Rs.	Rs.	Rs.
		EDUCATION, SCIENCE, AND ART.				
1		Calcutta University ..				
2		Geological Museum at Calcutta ..				
3		Geological Survey in India ..				
4		Surveyor General's Office ..				
5		Great Trigonometrical Survey ..				
6		Topographical Survey ..				
7		Magnetic Observatory at Colaba ..				
8		Mathematical Instrument Maker ..				
9		Scientific Works and Experiments - Kumaon Iron Works				
		Total of Class V. ... Rs.				
		CLASS VI.				
		POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
		CENTRAL INDIA.				
1		Bhopal ..				
2		Bhopawar ..				
3		Bundlekund ..				
4		Gwalior ..				
5		Indore ..				
6		Rewah ..				
7		Nagode ..				
		RAJPOOTANA.				
8		Jeypore ...				
9		Joudpore ..				
10		Kharwarrah ..				
11		Kotah ..				
12		Kotrah ..				
13		Neemuch ..				
14		Rajpootana and Sirohee ...				
		LOWER INDIA.				
15		Nepal—Khatmandoo ...				
16		Munipore ..				
17		Darjeeling ...				
18		Hazareebagh ...				
19		Assam ..				
		DECCAN, &c.				
20		Hyderabad ..				
21		Baroda ...				
		RED SEA AND PERSIA, &c.				
22		Aden ...				
23		Bushire ..				
24		Muscat ..				
25		Turkish Arabia ..				
26		Miscellaneous ..				
		REVENUE PERGUNNAHS.				
27		Baiseeah (subordinate to Bhopal) ..				
28		Coorg ..				
29		Bejeragogurh Pergunnah ..				
		Total of Class VI. ... Rs.				

General Abstract of Grants for Civil Services—*Concluded.*

No. of Grant.	Page of Estimate.	Service.	186 .	186 .	Compared with 186 . Increase.	Compared with 186 . Decrease.
		CLASS VII.	Rs.	Rs.	Rs.	Rs.
		Superannuation and Retired Allowances and Gratuities for Charitable Purposes.				
1		Superannuations ...				
2		Gratuities ...				
3		Compensations ...				
		Total of Class VII. ... Rs.				
		CLASS VIII.				
		Marine.				
1		Wages of Commanders, Officers, Engineers, Crews, &c. ...				
2		Marine Superintendent's Office ...				
3		Tenasserim Province ...				
4		Coal Depôt, Galle ...				
5		Miscellaneous ...				
6		Pensions ...				
7		Victuals for Seamen ...				
8		Naval Stores ...				
9		Wages of Artificers, &c. ...				
		Total of Class VIII. Rs				
		CLASS IX.				
		Micellaneous.				
1		Miscellaneous Payments ...				
		Total of Class IX. ... Rs.				
		CLASS X.				
		Contingencies.				
1		Civil Contingencies ...				
		Total of Class X. Rs.				

TOTALS, of the SEVERAL CLASSES, GENERAL and POLITICAL.

No. of Grant in 186 .	Class.	186 .	186 .	Compared with 186 . Net Increase.	Compared with 186 . Net Decrease.
6	Class I. ...				
23	„ II. ...				
4	„ III. ...				
1	„ IV. ...				
9	„ V. ...				
29	„ VI. ...				
3	„ VII. ...				
10	„ VIII. ...				
1	„ IX. ...				
1	„ X. ...				
87	Rs.				
	———				
	——compared with 186 . Rs.				

X. Y. Z. Government of Bengal.

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK; and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 . Increase.	Compared with 186 . Decrease.
		A	Rs.	Rs.	Rs.	Rs.
		ALLOWANCES, REFUNDS AND DRAWBACK.				
1		Allowances ...				
2		Refunds ...				
3		Drawback ...				
		Total ... Rs.				
		B				
		CHARGES AGAINST INCOME.				
		I.—REVENUE DEPARTMENTS.				
		—1.—				
		LAND REVENUE.				
1		Board of Revenue, Salaries and Expenses ...				
2		Commissioners and Assistant Commissioners				
3		Collectors, including Deputy and Assistant Collectors ...				
4		Uncovenanted Deputy Collectors ...				
5		Legal Remembrancer ...				
6		Revenue Survey ...				
7		Abkaree ...				
		Total ... Rs.				
		—2.—				
		ASSESSED TAXES.				
1		Income Tax ...				
2		Duty on Arts, Trades, &c. ...				
3		Tobacco License ...				
		Total ... Rs.				
		—3.—				
		CUSTOMS.				
1		Board of Revenue ...				
2		Collectors ...				
		Total ... Rs.				
		—4.—				
		SALT.				
1		Board of Revenue ...				
2		Cuttack Commissioner ...				
3		Agencies ...				
4		Golahs ...				
5		Controller ...				
6		Chowkies ...				
		Total ... Rs.				

GENERAL ABSTRACT of GRANTS proposed for ALLOWANCES, REFUNDS, and DRAWBACK; and CHARGES AGAINST INCOME.—*(Continued.)*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		—5.—	Rs.	Rs.	Rs.	Rs.
		OPIUM.				
1		Board of Revenue ...				
2		Agencies ...				
		Total ... Rs.				
		—6.—				
		STAMPS.				
1		Salaries and Expenses ...				
		—7.—				
		POST OFFICE.				
1		General Post Office ...				
2		Inspecting Post Masters ...				
3		Calcutta Post Office ...				
4		Mofussil Post Offices ...				
		Total ... Rs.				
		—8.—				
		ELECTRIC TELEGRAPH.				
		Nil.				
		—9.—				
		SUPERANNUATION AND RETIRED ALLOWANCES OF THE REVENUE DEPARTMENTS.				
1		Land Revenue ...				
2		Abkaree ...				
3		Customs ...				
4		Salt ...				
5		Opium ...				
6		Stamps ...				
7		Post Office ...				
8		Electric Telegraph ...				
		Total ... Rs.				
		—10.—				
		MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total ... Rs.				

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK; and CHARGES AGAINST INCOME.—*(Concluded.)*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		II.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.	Rs.	Rs.	Rs.	Rs.
1		Territorial and Political Pensions ...				
2		Sayer Compensations ...				
3		Salt Ditto ...				
		Total ... Rs.				
		III.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.				
		Nil.				
		IV.—MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total ... Rs.				

TOTALS OF THE SEVERAL CLASSES.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
3	A. ...				
7	B—I. Section 1 ...				
3	„ 2 ...				
2	„ 3 ...				
6	„ 4 ...				
2	„ 5 ...				
1	„ 6 ...				
4	„ 7 ...				
Nil	„ 8 ...				
8	„ 9 ...				
1	„ 10 ...				
3	B—II ...				
Nil	B—III. ...				
1	B—IV. ...				
47	Rs.				
	Deduct ...				
	Compared with 186 . Rs.				

X. Y. Z. Government of Bengal.

GENERAL ABSTRACTS OF THE GRANTS TO BE PROPOSED FOR THE CIVIL SERVICES

ESTIMATES FOR CIVIL SERVICES.

GENERAL ABSTRACT of GRANTS to be proposed for CIVIL SERVICES in 186 . compared with similar CHARGES in 18 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS I.	Rs.	Rs.	Rs.	Rs.
		PUBLIC WORKS AND BUILDINGS.				
1		Government Houses ...				
2		Public Buildings ...				
3		Public Gardens ...				
4		Communications, including Public Roads, Bridges and Canals ...				
5		Municipal Works ...				
6		Marine, including Harbours and Light Houses				
		Total of Class I. ... Rs.				
		CLASS II.				
		SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.				
1		Lieutenant-Governor ...				
2		Secretariat ...				
3		Accountant ...				
4		Government Savings' Bank ...				
5		Ecclesiastical ...				
6		Medical ...				
7		Stationery ...				
8		Postage of Public Departments ...				
9		Telegraph Charges ...				
		Total of Class II. ... Rs.				
		CLASS III.				
		LAW AND JUSTICE.				
		COURTS.				
1		Sudder Dewanny and Nizamut Adawlut ...				
2		Presidency Court of Small Causes ...				
3		Civil and Sessions' Courts ...				
4		Principal Sudder Ameens' Do. ...				
5		Sudder Ameens' Do. ...				
6		Moonsiffs' Do. ...				
7		Law Officers ...				
8		Government Pleaders ...				
9		Translators ...				
		JAILS.				
10		Calcutta House of Correction ...				
11		Inspection and General Superintendence ...				
12		Government Prisons ...				
13		Jail Manufactures ...				
		Total of Class III. ... Rs.				
		CLASS IV.				
		POLICE.				
1		Calcutta Police ..				
2		Mofussil Do. ...				
3		Military Do. ...				
4		Dacoity and Thuggee ...				
		Total of Class IV. ... Rs.				

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES.—*Continued.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186	
					Increase.	Decrease.
		CLASS V. EDUCATION, SCIENCE, AND ART.	Rs.	Rs.	Rs.	Rs.
1		Director of Public Instruction ...				
2		Inspectors of Schools ...				
3		Colleges ...				
4		Schools ...				
5		Asiatic Society ...				
6		Chemical Examiner ...				
7		Curator, Museum of Economic Geology ...				
8		Presidency School of Industrial Art ...				
9		Miscellaneous ...				
		Total of Class V. ... Rs.				
		CLASS VI. POLITICAL AGENCIES AND OTHER FOREIGN SERVICES. *Nil.*				
		CLASS VII. SUPERANNUATION AND RETIRED ALLOWANCES, AND GRATUITIES FOR CHARITABLE PURPOSES.				
1		Superannuations ...				
2		Gratuities ...				
		Total of Class VII. ... Rs.				
		CLASS VIII. MARINE.				
1		Wages of Commanders, Officers, Engineers, Lascars, &c. ...				
2		Marine Superintendent's Office ...				
3		Master Attendant's Office ...				
4		Marine Court ...				
5		Harbour Master's Department ...				
6		Pilot Establishment ...				
7		Naval Store keeper ...				
8		Naval Dock-Yard, Kidderpore ...				
9		Government Steam Factory ...				
10		Government Boat Office ...				
11		Shipping Office ...				
12		Miscellaneous ...				
13		Port Charges ...				
14		Light Houses ...				
15		Government Steam Agents ...				
16		Coal Depôts ...				
17		Victuals for Seamen ...				
18		Pensions ...				
19		Naval Stores for building and repairing Vessels, &c. ...				
20		Wages of Artificers &c. ...				
		Total of Class VIII. .. Rs.				
		CLASS IX. MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total of Class IX Rs.				

GENERAL ABSTRACT OF GRANTS FOR CIVIL SERVICES.—*Concluded.*

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS X.				
		CONTINGENCIES.	Rs.	Rs.	Rs.	Rs.
1		Charge for experimental Tea Cultivaton ...				
2		Ditto for Cotton Cultivation ...				
2		Ditto for searching new Copper Mines ...				
		Total of Class X. ... Rs.				

TOTALS OF THE SEVERAL CLASSES.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
		Rs.	Rs.	Rs.	Rs.
6	Class I. ...				
9	„ II. ...				
13	„ III. ...				
4	„ IV. ...				
9	„ V. ...				
Nil.	„ VI. ...				
2	„ VII. ...				
20	„ VIII. ...				
1	„ IX. ...				
3	„ X. ...				
67	Rs.				
	Deduct— ...				
	—compared with 186 . Rs. ...				

ORDER.—Ordered, that the above mentioned Resolutions and the connected correspondence, be published in the *Calcutta Gazette* for general information.

(A True Extract,)

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 126.

FINANCIAL DEPARTMENT.

Fort William, the 19th November 1860.

RESOLUTION.—The Governor General in Council has lately had before him the Sketch Estimates for the current year 1860-61. These documents have generally been found in former years to represent a close approximation to the actual financial results of the year to which they relate. They have been prepared this season with unusual care, and they foreshadow a result somewhat less unfavorable than had been anticipated from Returns and calculations which have been for some time before the public; but they show more clearly than ever the imperative necessity which exists for the most active and sustained exertion to enforce economy in all branches of the administration, in order to bring the current expenditure of the State within its income.

2. The total income of the Government of India for the year 1860-61, from all sources, exclusive of Income Tax, is estimated, in round numbers, at ... ... £ 38,140,000
Income Tax at ... ... „ 1,000,000

Giving a total income, from every source, of ... ... £ 39,140,000
The expenditure in India, is estimated at ... £ 38,430,000
That in England, according to the latest information received here, at ... ... £ 6,983,000

Giving a total expenditure by the Indian Government, in India and in England, of ... ... £ 45,413,000

Thus leaving a deficit of income, as compared with expenditure, of not less than ... ... £ 6,273,000

which must be met, for the time, by drawing on the balances in the Government Treasuries.

3. This deficit is equal to more than 16 per cent. on the total expected income from all sources, including taxes only lately introduced, and the produce of which is, therefore, a matter of extreme uncertainty. As compared with the income from permanent sources (*i. e.*, exclusive of Income Tax which is imposed for only a definite period), the deficit would be nearly 16¼ per cent.

4. But the fact that the current expenditure of India is still 16 per cent. in excess of the largest safe estimate of current income, does not represent the full gravity of the present condition of our finances.

5. There is much of the estimated expenditure which admits of no possible reduction during the current season. Such, for instance, is the interest of the Public Debt, which now forms a total annual charge of £ 4,480,000, and on account of which £ 4,246,600 are estimated to be paid in 1860-61. There are other charges, which it is needless to specify, but which amount in the aggregate to a very large sum, and are not practically susceptible of any immediate reduction, and some, like the guaranteed interest on Railway Capital, must, for years to come, annually increase.

6. Again, the estimates for some Services are, for the current year, not only lower than it is desirable for efficient administration, but lower than it is possible to keep them permanently.

7. For example:—Not only are necessary and useful Public Works of all kinds deferred, but Works calculated directly to improve the Revenue, and to the execution of which Government is more or less pledged, and on some of which large sums have been already expended, are suspended to such an extent that an outlay of not less than eight millions Sterling would be required to complete them. The expenditure in the construction of Railways also has been curtailed to a very considerable amount, so as to avoid immediate pressure on the finances, owing to the temporary inability of some Companies to deposit such an amount of capital as would save the Government from the risk of having to take the Works into its own hands, and to complete them at the public expense.

8. No precautions have been neglected by the Government of India, which could tend to enforce the most rigid economy in every branch of the administration. In addition to general measures of reduction, Commissions have been appointed to scrutinize charges in the principal branches of the Public Service, and their labors, especially those of the Military Finance Commission, have been attended with the best practical results.

9. No Officer of Government can fail to be aware of the earnest efforts which have been made to reduce expenditure in every Department, and it is only due to the several Governments and Administrations of India, and to the whole body of Government servants who have so ably seconded the wishes of the Government of India, and by whose united exertions great reductions have been carried out; to draw attention to the result as shewn in the diminution of expenditure which has been already effected since the restoration of peace to India. When it is considered that the struggle in 1857-58 was one quite without parallel in the History of our Empire; that the restoration of peace was not proclaimed till late in 1858, and that up to the latter part of 1859 the necessity for keeping Troops on a Field Establishment had not passed away, the Governor in Council feels strongly that the thanks of the Government of India are due to its Officers and servants of every grade, alike for the rapid manner in which means were organized and augmented to meet and crush Mutiny and Rebellion, and for the vigor with which retrenchments were enforced, when the immediate necessity for unusual exertion had passed away.

Total expenditure in England and in India:—	
1856-57	£33,974,000
1857-58	£40,251 000
1858-59	£30,480,000
1859-60—Estimate ...	£46,417,000

10. Nevertheless, the fact remains that we are still spending month by month sixteen per Cent. more than our current expected income.

11. It is also a fact, which daily becomes more clearly evident, that reductions of expenditure, comparatively easy at first, become more difficult as the process continues, and that each successive measure of economy becomes directly, as well as relatively, more arduous than its predecessor.

12. Moreover, the just expectations of Her Majesty's Government, and of the people of India and of England, will not be fulfilled by a simple return to the state of things which existed previous to 1856-57. Late events have made it apparent that the finances of India were not then, and had not been for many years previous, in a really sound and healthy condition. The Governmnet of India was not able to do its duty with regard to Public Works,

Public Education, or even the administration of Public Justice. The income and expenditure were so nearly balanced, even in the time of the most profound peace, that no sufficient surplus of income was left to meet temporary increase of charges, without adding to the Public Debt, whilst some of the most productive sources of income were precarious, and liable to sudden and serious diminution.

13. To revert to a state of things so little satisfactory will not be an adequate result after years of the strictest economy, and after the imposition of new taxes which have brought the necessities of the Government home to the personal interests of every artizan and trader in every corner of British India.

14. The Government of India hopes, as the result of the efforts that are now being made, that the finances of India will be placed on a thoroughly sound footing; that they will be rendered adequate, not only to enable the Government of India to provide fully for the legitimate wants of every branch of the Public Service, but to be free from all serious elements of uncertainty. Provision must also be made for that increase of expenditure on the whole machinery of civilized administration, which must be foreseen by any Government desiring to do its duty to the Nations which Providence has entrusted to our Rule in India.

15. But so large a financial result can never be expected from any action of the Supreme Government alone. The united efforts of the whole body of its servants in every branch of the administration are needed for it, and the Governor General in Council feels that he can confidently rely on the well-tried sense of duty and public spirit of the Indian Services, and that he will receive the cordial co-operation he requires from all to whom the true financial condition of the Empire is known.

16. In accordance with the Resolutions of Government which have been already published, Rules have been prepared and forms prescribed for carrying out a regular system of Budget and Audit in every Government and Province, and throughout every Department of the Government Service.

17. The object of these measures is two-fold:—1*st*, to ascertain beforehand the probable requirements of the Public Service, so as to enable the Government of India to review and provide for the wants made known to it, and to maintain an effectual check on the subsequent expenditure; 2*ndly* to enable every branch of the Public Service periodically to review its own wants, and to submit the result of such review to the Government of India.

18. For this purpose, every Office in every Department will be required to prepare annually an Estimate of its probable requirements during the coming year: this will be submitted, through the Head of each Department, to the Local Government and ultimately to the Government of India, by which the Estimate will be finally sanctioned, and laid down as the guide for expenditure during the coming year.

19. Every authority, through whose hands the Estimate passes on its way to the Government of India, will be required carefully to scrutinize the demand thus made on the Public Income, and, as long as the present financial pressure continues, it will be the imperative duty of every Head of an Office or Department to reduce the Estimate to the very lowest amount consistent with the absolute necessities of the Public Service.

20. The facilities which will be given for effecting reductions will henceforward be greater than have ever before been afforded, for the Budget and Audit Rules have been so framed as to leave to the Head of each Local Government, or of each branch of administration, a much greater discretionary power than has heretofore been allowed in re-arranging the details of expenditure.

21. The grand totals of each Department will be fixed by the Government of India in the sanctioned Estimates, and the responsibility of keeping within the limits so fixed will be strictly enforced. But, in re-arranging the details of the expenditure within each Department, the discretion of the local administration will be fettered only by the necessity of immediate report to the Government of India, and by the observance of such rules relating to prospective expenditure, and to rates of salary and of pension, as are needed to secure uniformity of practice, and a due regard to the pledged faith of the Government of India.

22. The time, moreover, is peculiarly favorable for such a review of the requirements of the Public Service, as this duty demands. India is at peace, externally and internally; and while the presence of an Army much stronger than has ever before been at the disposal of the Government of India gives a feeling of general security, it has been the desire of the Government of India to give

Financial Resolution No. 27, dated 7th April 1860, relative to the preparation of a Budget of Imperial Income and Expenditure for India, (published in the *Calcutta Gazette*, page 648, dated 11th April 1860.)

Financial Resolution No. 31, dated 23rd April 1860, regarding the enforcement of all practicable economy in the supply and accumulation of Stores, (published in the *Calcutta Gazette*, page 848, dated 25th April 1860.)

Financial Resolution No. 39, dated 11th May 1860, appointing Committee to consider how the details of the several measures involved in the new system of Estimate, Budget, Accounts, and Audit, may be practically carried out, and how the principles prevailing in England may be adapted to the existing circumstances of Departments in India, (published in the *Calcutta Gazette*, page 1030, dated 12th May 1860.)

Financial Department Notification No. 58, dated 6th July 1860, constituting a Civil Finance Commission, with a view to effect such reductions as may be practicable under each head in the Imperial Accounts of the Government of India, and the Accounts of the several Local Governments, (published in the *Calcutta Gazette*, page 1476, dated 7th July 1860.)

Military Department Resolution No. 710, dated 6th July 1860, regarding the functions to be entrusted to the Military Finance Commission at Calcutta, pending the organization of the Military Finance Department at Calcutta, under the provisions of paragraph 14 of the Financial Resolution of the 7th April 1860, (published in the *Calcutta Gazette*, page 1477, dated 7th July 1860.)

Financial Resolution No. 7371, dated 18th August 1860, sanctioning the arrangements proposed in paragraphs 80 to 86 of the first report of the Budget and Audit Committee (published in page 1 of this Appendix.)

Financial Resolution No. 9070, dated 8th September 1860, ordering that the Bombay Naval Accounts should be dealt with in the same manner as the Military Accounts by the Military Finance Commission, (published in page 12 of this Appendix.)

Financial Department Order No. 10093, dated 20th October 1860, approving of the plan proposed by the Budget and Audit Committee in respect to the system under which the Audit of the Accounts of the Marine, Post Office, and Electric Departments can best be disposed of, (published in page 13 of this Appendix.)

Resolution, Public Works Department No. 278, dated 13th November 1860, organizing the establishment for dealing with the Accounts of the Public Works Department, (published in the *Calcutta Gazette*, page 2174, dated 17th November 1860.)

Financial Resolution No. 11300, dated 14th November 1860, approving generally of the Forms of Budget Estimate proposed by the Budget and Audit Committee in their report No. 6, dated 27th October 1860, (published in page 18 of this Appendix.)

Financial Resolution No. 11322, dated 15th November 1860, passing orders on the Report of the Budget and Audit Committee, No. 7, dated 2nd November 1860, regarding the Division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure, (published in page 21 of this Appendix.)

Financial Resolution No. 119, dated the 16th November 1860, organizing the new Board of Audit in the Military Finance Department, (published in the *Calcutta Gazette*, page 2492, of the 21st November 1860.)

the fullest effect to the principles laid down in Her Majesty's Proclamation, to remove every cause of heart-burning, distrust and animosity, and to secure to Her Majesty's subjects of every rank, and of all races and creeds, the fullest and most undisturbed enjoyment of their respective rights and lawful usages. The renewed influx of European capital and enterprize, after a brief period of suspension, is one of the many facts which indicate the necessity for a revision and extension of many branches of our administrative machinery; but it is, at the same time, evidence of a return of that public confidence which alone can render such revision profitable, and such extension practicable.

23. It follows, however, that to bring the expenditure in each Office down to the standard of any former year, will not be sufficient. The reasons of, and necessity for, every item must be closely scrutinized, and must be tried by the test of the present and prospective wants of the Public Service. Nothing but the clearest proof that the faith of Government is committed, can be allowed to excuse the continuance of any expenditure for which absolute necessity cannot be shewn.

24. The fact that we are at present spending 16 per cent. in excess of our estimated income, has been already noticed. It is thereby evident that, after making allowance for those items which, like the interest on the Public Debt, are beyond our immediate control, it will be necessary that that portion of our current expenditure which we can control must be reduced by a much higher rate than 16 per cent., in order to bring the total outlay within the limits of an income equal to even that of the current year, 1860-61, which, it must remembered, is estimated at a higher rate than that of any previous year.

25. Unless, therefore, the aggregate Estimates for 1861-62 shew, exclusive of interest on the Public Debt, a total reduction exceeding 16 per cent. on our Estimates for 1860-61, we shall not attain the desired and absolutely indispensable result of equalizing our current income and our current expenditure in the coming year; and considerably more than this must be effected in the way of reduction of expenditure, or of increase of income, before the finances of India can be pronounced as resting on a sound and satisfactory footing.

26. The Governor General in Council trusts that every Head of an Office, whatever the class of that Office may be, will bear this truth in mind in framing his Estimates for the coming year. There is probably no Office in which some immediate reduction is not practicable, and the smallest reduction in Expenditure or increase in Revenue will have its effect.

27. The higher the class of the Office or Department, the greater will be the responsibility of its Head in this respect.

28. Many will have some control over income as well as expenditure, and will be able to promote the desired result by increasing the former, as well as by diminishing the latter. Projects for general taxes cannot be considered with a view to any immediate action; but there are many branches of existing income which are susceptible of material improvement, some by a modification, others by a stricter enforcement of the present rules; there are many more which must become more fruitful with the general prosperity of the Country, and there are probably none which will not feel the effect of a wise and liberal general administration.

29. There is one great branch of the public expenditure over which few minor Offices or Departments have any direct control. The Military expenditure is directly affected mainly by the action of the Governments of India, of Madras, and of Bombay, and by the great Officers and Departments of Military administration. But it may be truly said that there is hardly an Office or Department in the Public Service in India, whose action does not more or less affect the answer to that most important question—What is the amount of Military Force indispensably required in India? The great Political Functionaries and Officers at the Head of the various separate Administrations have a direct voice in the amount of Military Force to be kept for local protection within their several jurisdictions. Every Detachment saved, nay, every Sentry dispensed with, is a practical and effectual step in reducing our Military expenditure. This power for reduction is shared by many District Officers; and there is no Officer of that class, with a range so limited, but that he can contribute so to rule the Country that it shall be possible to reduce our Standing Army to the lowest reasonable limit. The more prosperous and the more contented we can make the people of each District, the nearer we shall be able to approach to that limit.

30. Over the Police expenditure, and the cost of various semi-military bodies, all Administrations and District Officers have direct influence. The mode in which economy and efficiency in this branch of the Public Service may be best promoted has lately been prominently brought to the notice of all Officers concerned, and the Governor General in Council would only further commend the subject to their serious attention, as affording, next to the Military charges, the readiest means of at once diminishing the burdens on the resources of Government.

31. The Governor General in Council trusts that the united efforts of the various Offices and Departments through which the Estimates will have to pass, and of each Government and Administration by which they will be submitted to the Government of India, will effect such a reduction in their aggregate amount that it will not be necessary for the Government of India to enforce any further check beyond a strict observance of the limit of the sanctioned Estimates. The work is one in which every Officer of every grade in the Service of Government can bear his part, and it is one which the Governor General in Council feels confident will not be neglected by any who have at heart the prosperity of the Country, or who duly value the character and credit of the British Government in India.

ORDERED, that a copy of the above Resolution be forwarded to the Departments,* Governments† and Officers‡ noted in the margin.

* Home, Foreign, Military, and Public Works Departments.

† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.

‡ Accountants General to the Governments of India, Madras and Bombay.
Accountants, Bengal, North-Western Provinces and Punjab.
Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces and Punjab.
The President of the Audit Board, Military Finance Department.

Ordered also, that the Resolution be published in the *Calcutta Gazette*.

By Order of the Governor General in Council,

C. H. LUSHINGTON,
Secretary to the Govt. of India.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 95.] [2537]

The Calcutta Gazette.

WEDNESDAY, NOVEMBER 28, 1860.

HOME DEPARTMENT.

No. 2254.

Fort William, the 23rd November 1860.

Notification.—The Hon'ble the President in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William Mr. C. H. Campbell, of the Civil Service, who reported his return from Furlough on the 19th instant.

The Furlough available by the return to India of Mr. Campbell is assigned to Mr. R. J. Richardson, of the Civil Service, for three years from the date of his embarkation for Europe.

No. 2276.

The 24th November 1860.

Appointment.—Captain W. Leach, Her Majesty's 5th Regiment of Foot, to be Aid-de-camp to the President of the Council.

No. 2277.

The 26th November 1860.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA, DATED THE 17TH OCTOBER 1860.

Notification.—The Reverend Arthur Stone, M. A., has been appointed an Assistant Chaplain on the Bengal Establishment.

No. 2278.

Messrs. F. S. Growse, J. D. Tremlett, W. H. Smith, H. L. Harrison, and L. H. Griffin, appointed, by the Secretary of State for India, Members of Her Majesty's Civil Service in the Bengal Establishment, reported their arrival by the Steam-Ship *Columbian* which reached the Sandheads on the 17th instant.

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5500M.

Fort William, the 17th November 1860.

Notification.—In modification of the Notification from this Department No. 2472, dated the 6th July last, the Governor General in Council is pleased to appoint Lieutenant P. W. Bannerman to officiate *temporarily* as First Assistant to the Agent, Governor General for Central India.

A. R. YOUNG,
Deputy Secy. to the Govt. of India.

No 5680.

The 26th November 1860.

The appointment of Lieutenant-Colonel W. T. Hughes to officiate as Commandant of the Deolee Irregular Force, notified in General Order dated 6th instant, No. 5268, is hereby cancelled at that Officer's request.

No. 5684.

Lieutenant J. C. Middleton, 23rd Regiment Madras Light Infantry, is appointed to do duty with the Prome Police Corps.

No. 5708.

The under-mentioned Officers are appointed Special Assessors under Section XXXI., Act XXXII. of 1860, within the circle of their jurisdiction:—

Lieutenant-Colonel Cuthbert Davidson, C. B., Resident at Hyderabad.

Captain W. C. Clarke, Acting Pay-Master, Hyderabad Subsidiary Force and Contingent.

Captain J. J. Hamilton, Assistant Commissioner, in charge, West Berar.

Lieutenant J. Allardyce, Officiating Deputy Commissioner, East Berar.

Lieutenant W. Cadell, Deputy Commissioner, Dharasco District.

T. H. Bullock, Esquire, Deputy Commissioner, Raichore Doab.

No. 5709.

The 27th November 1860.

Lieutenant W. E. Forbes, Artillery, to be an Assistant Commissioner, 3rd Class, in Oudh.

W. GREY,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 107A.

FROM G. COUPER, ESQ.,
Secy. to the Govt. of the N. W. P.,

To C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,
Financial Department.

Dated Nynee Tal, the 12th October 1860.

REVENUE DEPARTMENT.
Income Tax.

SIR,—I AM desired, in obedience to the instructions conveyed in a letter from the Government of India, in the Home Department, No. 1807, dated 11th September last, to submit, for the consideration of His Excellency the Governor General in Council, copies of the correspondence noted in the margin, and to request that His Honor may be informed, as soon as possible, whether his construction of Section CXXXIV., Act XXXII. of 1860, is correct or not, in order that the requisite directions may be given to the Officiating Civil Auditor in the North-Western Provinces.

From Civil Auditor No. [illegible], dated 1st instant, with enclosures.
From Secretary to Government, North-Western Provinces, to Civil Auditor, No. 106A. of this date.

I have, &c.,
(Sd.) G. COUPER,
Secy. to the Govt. of the N. W. P.

(Copy)
No. 165 OF 1860.

No. 1881.

FROM J. EEDE, ESQ.,
Offg. Civil Auditor, N. W. P.,

To G. COUPER, ESQ.,
Secy. to the Govt. of the N. W. P.

Dated Allahabad, the 1st October 1860.

REVENUE DEPARTMENT.
Income Tax.

SIR,—I HAVE the honor to forward, for the approval of the Hon'ble the Lieutenant-Governor, the enclosed Notification, which I purpose to publish in the *Government Gazette* for the information of all Officers claiming abatement on account of Policies of Life Insurance, and I conclude whether effected in this Country or in England may be considered immaterial.

2. The necessity for issuing a Form of Certificate is to obviate *unnecessary* correspondence, as all particulars are provided for to the extent actually required.

3. As Policies are frequently taken out for certain periods with reference to the extent of liabilities which they are intended to protect, Column 3 will be a protection against the exemption being allowed beyond such limits.

4. I shall be obliged by His Honor's Orders being communicated to me by Telegraph.

I have, &c.,
(Sd.) J. EEDE,
Offg. Civil Auditor, N. W. P.

(Copy)
No.

NOTIFICATION.—With reference to the 5th paragraph of Circular No. 1608, dated 25th August 1860, the undersigned has the honor to issue, with the approval of Government, the following Form of Document which must be submitted by all Officers who may claim the abatement of duty provided for in Section CXXXIV. of the Income Tax Act.

Certified that Mr.———(of the Covenanted or Uncovenanted Service, as the case may be) has obtained a Policy on his Life from our Society as per following particulars:—

1	2	3	4	5	6
Date of Policy.	Amount.	Term for which insured.	Annual Premium.	Date up to which Premium has been paid.	REMARKS.

Secretary.

CALCUTTA, 1860.

(Sd.) J. EEDE,
Offg. Civil Auditor, N. W. P.

CIVIL AUDITOR'S OFFICE;
N. W. P., Allahabad,
The October 1860.

(Copy)

No. 106A.

FROM G. COUPER, ESQ.,
Secy. to the Govt. of the N. W. P.,

To J. EEDE, ESQ.,
Offg. Civil Auditor, and Ex-Officio Assessor under Act XXXII. *of* 1860.

Dated Nynee Tal, the 12th October 1860.

REVENUE.
Income Tax.

SIR,—I AM desired to acknowledge the receipt of your letter No. [illegible], dated the 1st instant, enclosing the Draft of a Notification which you

propose to issue for the guidance of all Officers claiming abatement, under Section CXXXIV. of the Income Tax Act, on account of Policies of Life Insurance.

2. It appears to the Lieutenant-Governor that you have misconstrued the intention of the Law. Your letter is not very clearly expressed; but to far it can be understood, you contemplate the application of Section CXXXIV. to the Policies (among others) of Life Insurance, which Joint Stock Banks in this Country usually exact for their own security from borrowers for the period over which the instalments agreed to be paid in liquidation of the Loan extent.

3. The Lieutenant-Governor is disposed to think that, upon Insurance Policies of this kind, no abatement is claimable under the Law. In these cases it would seem the Creditor insures the life of his Debtor for his own Security as one condition among others on which the money is advanced, and a certain period is fixed for the continuance of the Policy, "with reference," as you say, "to the extent of the liabilities" which it is intended to protect. In point of fact the Debtor does not make an insurance on his own life, the Creditor demands the Insurance as a collateral Security, and in the event of the death of the insured, he becomes the sole beneficiary.

4. What the Act contemplates appears to the Lieutenant-Governor to be that any person who shall make a *bonâ fide* Insurance on his own life, or on the life of his wife, or shall contract for a deferred annuity, in order to secure a provision for himself in old age, or for his family in the event of his death, shall be entitled to deduct the amount of the premia paid by him for such Insurance or Contract "from any Profits or Income in respect of which he shall be liable to be assessed under any of the Schedules" of Act XXXII. of 1860, excepting Schedule 3.

5. The effect of extending Section CXXXIV. to Policies taken out for a fixed period as collateral Security for repayment of a debt would be to benefit the Debtor at the cost of the Government, and it is hardly possible that this should be intended by the Legislature. Applied in the way described in the preceding paragraph, the Section referred to holds out a proper encouragement to every person, whose Income must terminate with his life, to make adequate provision for his family in the event of his death.

6. The Lieutenant-Governor, therefore, cannot give his consent to the issue of the Notification which you propose. It is calculated to mislead.

7. As required by general instructions, copy of this correspondence will be sent to the Government of India, in the Financial Department, and the reply which may be received will be duly communicated to you; meanwhile you will act on the views expressed in this letter.

I have, &c.,

(Sd.) G. COUPER,

Secy. to the Govt. of the N. W. P.

No. 10717.

FROM C. H. LUSHINGTON,

Secy. to the Govt. of India,

Financial Department,

TO THE OFFICIATING SOLICITOR TO GOVERNMENT.

Council Chamber, the 26th October 1860.

FINANCIAL DEPARTMENT.

SIR,—In forwarding to you the papers noted in the margin, I am directed to request that you will obtain the opinion of the Advocate General as to whether the Form of Insurance usually adopted in the cases alluded to by the Lieutenant-Governor, North-Western Provinces, will legally justify the distinction adverted to by him being drawn.

Letter from Secretary to Government, North-Western Provinces, No. 107A, dated 12th instant, with three enclosures.

2. The return of the original paper is requested.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

No. 427.

FROM R. F. STACK, ESQ.,

Offg. Solicitor to Government,

TO C. H. LUSHINGTON, ESQ.,

Secy. to the Govt. of India,

Financial Department.

Fort William, the 16th November 1860.

SIR,—WITH reference to your letter No. 10717, dated the 26th October last, I have the honor to forward herewith, for your information and guidance, a copy of the Advocate General's Opinion as to what will entitle a person to a deduction of the amount of premium of Insurance under Section CXXXIV. of the Income Tax Act.

2. The original papers as per margin, which accompanied your letter under reply, are herewith returned.

Letter from Secretary, Government, North-Western Provinces, to the Secretary to Government of India, Financial Department, No. 107A, dated 12th October 1860, with three enclosures.

I have, &c.,

(Sd.) R. F. STACK,

Offg. Solicitor to Government.

OPINION.

Two things must concur in order to entitle a person to a deduction of the amount of premium of Insurance under Section CXXXIV. of the Income Tax Act. The Insurance must have been made *by him* upon his own life or upon that of his wife, and the premium must be paidby *him*. When these two conditions are fulfilled, I think the person insured may claim a deduction under Section CXXXIV. notwithstanding that the Policy is in reality held by a Creditor as Security for debt, whether by assignment or under the arrangement originally entered into. In such cases the Policy is looked on by the Law as the property of the person insured, or as part of his Estate subject only to payment of the debt for which it stands as a Security; and such a Policy is, therefore, as much a provision for the family of the insured, as a Policy held by himself and payable to his Executors and Administrators on his death, on the case of a man owing debts would be. Though the Policy is his own and does not

stand as a special Security to any Creditor, the Creditors, on his death, will be entitled to payment out of the proceeds as part of the assets of the Estate, and the Debtor's family will only be entitled to the benefit of the Policy subject to the payment of his debts. But in neither case can the primary liability of the premium of the Policy to debts (whether specially secured upon the Policy or not) deprive the insured as long as he pays the premium of the right to deduct these premiums under Section CXXXIV.

When Policies, however, are held by Creditors as Securities, it may be difficult, in some cases, to ascertain whether the two conditions have been fulfilled or not. Then, in regard to the first, the Policy may have been taken out in the name of the Creditor and for his benefit; and, in regard to the second, the premium may have been paid by the Creditor not nominally as agent or on behalf of the Debtor, but on his own account. In neither of these cases will the person on whose life the premium is effected be *primâ facie* entitled to claim the deduction. If, however, he can prove, to the satisfaction of the Commissioner, that the Policy, though taken out in his Creditor's name, was really taken out by the Debtor himself and for his benefit, under an arrangement to that effect with the Creditor, and that the premiums, though paid by the Creditor in his own name, were paid by him on account and as agent for the Debtor, and that the Debtor has repaid the amount of such premium to the Creditor or has settled the amount in account with him, I think the Debtor may still entitle himself to the deduction. When, however, both the Policy is made and the premiums are paid in the name of the Creditor, it will require very stong proof on the part of the Debtor that he is really the person by whom, or for whose benefit, the Policy was effected, and on whose account the premiums were paid, in order to entitle him to the deduction.

When the Policy is taken out to secure an Annuity in the name of the Annuitant, it must (according to a distinction established in the English Court of Chancery) be considered as held for the benefit of the Annuitant, and not to that of the Granter or Debtor whose life is insured, and who, consequently, will not be entitled to the deduction.

(Signed) W. RITCHIE.

The 8th November 1860.

No. 11529.

TO THE SECY. TO THE GOVT. OF THE N. W. P.

Fort William, the 21st November 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 107A., dated 12th ultimo, forwarding copy of a correspondence with the Officiating Civil Auditor, North-Western Provinces, and requesting to be informed whether the Lieutenant-Governor's construction of Section CXXXIV. of Act XXXII. of 1860, is correct or not.

2. In reply, I am desired to forward to you, for His Honor's information and guidance, the opinion of the Advocate-General on the point referred to.

I have, &c.,

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 130.

COPY of the above papers be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Hon'ble the President of the Council of the Governor General of India in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

(Copy)

No. 217A.

FROM J. D. SANDFORD, ESQ.,
Offg. Under-Secy. to the Govt. of the N. W. P.,

TO W. H. LOWE, ESQ.,
Secy. to the Sudder Board of Revenue, N. W. P.

Dated Camp Sumbhore, the 2nd November 1860.

REVENUE.

Income Tax.

SIR,—I AM directed to acknowledge the receipt of your Docket No. 175, dated 15th ultimo, and in reply to express the concurrence of the Hon'ble the Lieutenant-Governor with the Board in the instructions issued by them to Mr. Manderson, the Superintendent of Dehra Doon, regarding the year according to which the calculation of Income from House Property at Mussoorie and Dehra is to be rendered.

I have, &c.,

(Sd.) J. D. SANDFORD,
Offg. Under-Secy. to the Govt. of the N. W. P.

No. 178 OF 1860.

FROM W. H. LOWE, ESQ.,
Secy. to the Sudder Board of Revenue, N. W. P.,

TO R. MANDERSON, ESQ.,
Superintendent of Dehra Dhoon.

Dated Camp, the October 1860.

Separate Revenue.
PRESENT:
W. MUIR, ESQ., *Senior Member,*
and
R MONEY, ESQ., *Junior Member.*

SIR,—I AM directed, in reply to your demi-official letter dated 11th instant, regarding the year according to which the calculation of Income from House Property is to be rendered, to communicate the following remarks:—

2. Under Rule 4, Section XCVII., the legal period is undoubtedly, as you state, the "Revenue year" as well for House Property as for landed Estates, and this would either be the Fusle year, 1st October to 30th September, or the year of settlement, 1st July to 30th June.

3. But as you observed all calculations regarding House Property on the Hills are made by "the season," and it would undoubtedly greatly simplify and facilitate the calculations to adopt that year instead of the Revenue year for Houses at Mussoorie and Dehra.

4. The result will also, it is believed, be eventually nearly the same whichever mode is adopted.

5. The Board, therefore, think that you should make it known that you are prepared to receive the Returns drawn up on the above principle, and that it would be a convenience to all parties if they are so drawn up.

6. If, however, any Householder chooses to stand upon his right under the Law, you have of course, no option but to accept his Returns made up according to the Revenue year.

7. You are authorized to follow the above ruling, pending the Orders of the Hon'ble the Lieutenant-Governor, to whom the corespondence will be submitted.

I have, &c.,
(Sd.) W. H. Lowe,
Secy., Sudder Board of Revenue, N. W. P.

(Demi-Official.)

To W. H. Lowe, Esq.,
Secy., Sudder Board of Revenue, N. W. P.,
Allahabad.

Dated the 11th October 1860.

Sir,—I have the honor to request that you will favor me with an authoritative ruling upon the meaning of the words "Revenue year" used in Rule 4, Section XCVII, of the Income Tax Act.

If the Government revenue year be intended, the calculation of profits on Houses in the Hill Sanataria and at Dehra will be difficult, as in the Hills at least the Houses are let by the season, and disputes would arise as to what were the aggregate profits of two broken periods of a season.

If under the principle of the Resolution of His Honor the Lieutenant-Governor No. A., dated 22nd August, paragraph 57, the year commencing on the 1st January and ending on the 31st December be adopted, there could be no possibility of any misunderstanding.

In that case the Returns would be made out on the profits for 1859, for the first year of the Income Tax, and so on.

Requesting an early answer to this reference,

I have, &c.,
(Sd.) R. Manderson,
Superintendent of Dehra Dhoon.

No. 218A.

Revenue Income Tax Department.

Dated Camp Sumbhore, the 2nd November 1860.

Order.—Ordered, that copies of the above be forwarded to the Secretary, Government of India, Financial Department, for information.

(Sd.) G. Couper,
Secy. to the Govt. of the N. W. P.

No. 11530.

Financial Department.

Fort William, the 10th November 1860.

The instructions issued by the Board of Revenue, North-Western Provinces, regarding the year according to which the calculation of Income Tax, from House Property at Mussoorie and Dehra is to be rendered, appear to the Governor General in Council to be unobjectionable.

Copy forwarded to the Government of the North-Western Provinces for information, with reference to Docket No. 218A., dated 2nd instant.

No. 131.

Copy also published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 562.

From J. I. Harvey, Esq.,
Sub-Treasurer,

To the Secretary to the Govt. of India,
Financial Department.

Dated Fort William, the 15th October 1860.

Sir,—I have the honor to submit, for the information of His Excellency the Governor General in Council, the annexed copy of a letter dated 15th October 1860, to the address of the Solicitor to Government, with his reply No. 422, dated 10th November 1860, in original, forwarding copy of the Advocate-General's Opinion, relative to Powers of Attorney requiring Indian Stamp, and to solicit such instructions on the subject as His Excellency in Council may deem it necessary to issue.

2. I beg the return of the original letter, together with the Opinion, when no longer required.

I have, &c.,
(Sd.) J. I. Harvey,
Sub-Treasurer.

No. 720.

From J. I. Harvey, Esq.,
Sub-Treasurer,

To the Solicitor to Government.

Dated Fort William, the 15th October 1860.

Sir,—I have the honor to request you will be good enough to obtain the opinion of the Advocate General on the following points:—

Whether Powers of Attorney, dated either before or after the 1st October 1860, on which the Sub-Treasurer is required to act in his capacity of a Government Officer, are exempted from the Stamp Duty, and if not, whether a Power duly stamped in London would require a local Stamp besides in order to legalize it, so as to enable the Sub-Treasurer to act thereon.

I have, &c.,
(Sd.) J. I. Harvey,
Sub-Treasurer.

No. 422.

From R. F. Stack, Esq.,
Offg. Solicitor to Government,

To J. I. Harvey, Esq.,
Sub-Treasurer.

Dated Fort William, the 10th Nov. 1860.

Sir,—With reference to your letter No 720, dated the 15th ultimo, I have the honor to forward herewith, for your information and guidance, a copy of the Advocate General's Opinion as to whether a Power of Attorney appointing you to do some act in your public capacity requires any Indian Stamp.

I have, &c.,
(Sd.) R. F Stack,
Officiating Solicitor to Government.

Opinion.

I think that a Power of Attorney appointing the Sub-Treasurer as a Government Officer to do some act in his *public* capacity requires no Indian Stamp, but falls within the exception in general rule at the end of Schedule A.

But where the Power of Attorney merely appoints the Sub-Treasurer the Attorney of the party granting it to do some act which might be equally well done by a private agent, *e. g.*, to endorse or receive Interest on Government Securities on behalf, and in the name of a private individual, and not on any public account, I think the Power of Attorney, if executed in India after the 1st October 1860, will require an Indian Stamp; and so also, if the Power of Attorney, though one in which the Sub-Treasurer is required to act in his capacity as a public Officer be one directed to some other person, and appointing such other person to act as Attorney of the granter in the matter.

But where the Power of Attorney is not executed in India at all, it will not require an Indian Stamp merely because the Attorney thereby appointed, whether a Government Officer or a private individual, is in India, and the Power is acted upon in India.

Thus if executed in England and duly stamped as a Power of Attorney there, or if executed in a foreign Country though unstamped and there be no probability of its being necessary to give it in evidence in that foreign Country, no Stamp will be necessary, unless the Instrument is also executed by one or more of the granters in India. If so executed after the 1st October it will require an Indian Stamp.

Thus if Government Securities stand in the name of three persons, one of whom is in England, one in France, and one in India, at the time of the respective executions, the Power should bear an Indian Stamp as well as an English one. Where all the persons executing it are in England an English Stamp alone will suffice. Where all the persons executing it are temporarily residing in France, so that there is no probability of being obliged to give the domicile in evidence in the French Courts, no Stamp will be necessary.

(Sd.) W. Ritchie.

The 8th November 1860.

No. 132.

Financial Department.

Fort William, the 21st November 1860.

The Hon'ble the President in Council is pleased to direct that the opinion of the Advocate General be acted on.

Ordered, that a copy of the above be sent to the Sub-Treasurer, Fort William, in reply to his above letter, and that the original papers be returned.

Ordered also, that a copy of the papers be published in the *Calcutta Gazette*.

By Order of the Hon'ble the President in Council,
C. H. Lushington,
Secy. to the Govt. of India.

No. 3101.

From H. Bell, Esq.,
Under-Secy. to the Govt. of Bengal,

To the Secy. to the Govt. of India,
Home Department.

Fort William, the 16th October 1860.

Revenue.
Income Tax.

Sir,—I am directed to submit, for the consideration of His Excellency the Governor General in Council, the accompanying copy of a letter,* with its enclosures in original, from the President of the Income Tax Commission, and to solicit the orders of the Government of India on the point noticed in the 4th paragraph of Mr. Grote's letter.

* No. 79, dated 6th instant.

2. The return of the original papers is requested with your reply.

I have, &c.,
(Sd.) H. Bell,
Under-Secy. to the Govt of Bengal.

No. 79.

From A. Grote, Esq.,
President of the Income Tax Commission,

To W. S. Seton-Karr, Esq.,
Offg. Secy. to the Govt. of Bengal.

Dated the 6th October 1860.

Sir,—I have the honor to submit, for the orders of Government, the correspondence noted in the margin, relative to a question which has arisen between the Accountant-General and the Commissioners, under the following circumstances.

Letter from J. H. Fergusson, Esquire, dated 24th August 1860.
Copy of letter to J. H. Fergusson, Esquire, No. 42, dated 15th September 1860.
Letter from Accountant-General, No. 1225, dated 25th September 1860, and enclosure.
Copy of a letter to Accountant-General, No. 65, dated 29th September 1860.
Letter from Officiating 3rd Assistant Accountant General, No 1338, dated 5th October 1860

2. Mr.———— submitted a claim to exemption on behalf of his Sister Miss————, whose Government Securities, (her only property), yields an annual interest of Rupees 152. Mr.———————was furnished with a copy of Form 24, which he was requested to fill up and forward to the Accountant-General in his capacity of Ex-Officio Assessor, and that Officer on receiving it so filled up transmitted it to the Commissioners under Section CXX. of the Act.

3. On this it was pointed out to the Accountant-General that, under the provisions of Sections XXXII. and CXXII., all cases in which assessments are made by an Ex-Officio Assessor could be disposed of by such Ex-Officio Assessor without reference to the Commissioners. Section XXXII. will be seen to give all Special Assessors "authority to exercise and apply all the powers of the Act as fully and effectually as the Commissioners." The Accountant-General, however, does not concur in this reading of the Act, being of opinion that the special provision in Section CXXIII. in regard to Ex-Officio and Special Assessors, in the case of Salaries and other audited payments, warrants the inference that Section CXXII. not containing such special provision, does not apply to Ex-Officio and Special Assessors.

4. Doubtless there is an obscurity in the wording of the Sections in question. The only point for decision is, whether our Commission, or the Accountant-General as Ex-Officio Assessor with the full powers in his Special Department of our Commission, is to give the Certificate of exemption provided for in Form 25, and on this the instructions of His Honor the Lieutenant-Governor are solicited.

5. It will further be necessary, under Section CXXIII. of the Act, for His Honor the Lieutenant-Governor, to notify that refund of duty upon the production of the above Certificates will be made within Calcutta and its Suburbs by the Collector of Income Tax, and I would suggest that advices to the Collector from the Commissioner or other Officer giving such Certificates be also provided for.

6. The return of the original papers is requested when no longer required.

No. 909.

To A. Grote, Esq.,
President of the Board of Commissioners,
Calcutta.

Sir,—On behalf of Miss ———— for whom I act as Agent, I beg to apply for her exemption from the Income Tax which has been deducted at the General Treasury from the Interest on her Government Paper as follows:—

4 Per Cent. Government Note, No. 11490 of 1842-43, for Rupees 2,200
and 4 Per Cent. Government Note, No. 15295 of 1842-43, for Rupees 1,600
——— 3,800

The above is the only property which that Lady is possessed of in India, and as her Income from it falls much short of 200 Rupees per annum, I request that you will be pleased to order her exemption from the Income Tax agreeably to the terms of that Act, and direct a refund to me of the amount deducted by the Sub-Treasurer from the Interest on her Government Paper which became due on the 1st of this month.

I have, &c.,
(Sd.) J. H. Fergusson.

Calcutta,
The 24th August 1860.

No. 42.

To J. H. Fergusson, Esq.

Dated Fort William, the 15th September 1860.

Sir,—With reference to your letter of the 24th ultimo, submitting an application on behalf of Miss ———— for exemption from the Income Tax, I am directed by the Income Tax Commission to enclose a copy of Form 24, which, after being filled up on behalf of that Lady, should be forwarded to the Accountant-General in his capacity of Ex-Officio Assessor of Income Tax, by whom it will, if necessary, be transmitted to the Commissioners under Section CXX.

I have, &c.,
(Sd.) N. A. Chick,
Clerk.

No. 1225.

To the Commissioners, Income Tax, Calcutta.

Gentlemen,—With reference to Section CXX. of Act XXXII. of 1860, I have the honor to forward herewith an application from Mr. ———— on behalf of Miss ———— ———— No 985, dated 18th instant, for the remission, under Section CXVI. of the Act, of the duty assessed by this Office on Interest due on certain Government Promissory Notes as per enclosed Certificate.

I have, &c.,
(Sd.) E. Drummond,
Accnt. Genl. to the Govt. of India,
and Ex-Officio Assessor.

Fort William;
Accnt. Genl.'s Office,
The 22nd September 1860.

Certified that the 35th Half-year's Interest due on the Government Securities, No. 11490, for Rupees 2,200, and 15295, for Rupees 1,600 of the Loan of 1842-43, was assessed by this Office under the provision of Act XXXII. of 1860, in the sum of Rupees three only as per subjoined Memorandum:—

Payee of Draft.	Amount of Interest assessed.	Amount of Assessment.	Total Assessment.
Draft No. 133 of the 5 four per Cent. Loan of 1842-43, dated 31st July 1860.	76 0 0	@ 1 per Cent. 0 12 0 „ 3 „ 2 4 0	Rupees 3 0 0

(Sd.) E. Drummond,
Accnt. Genl. to the Govt. of India,
and Ex-Officio Income Tax Assessor.

Accountant General's Office,
The 22nd September 1860.

No. 985.

The Hon'ble E. Drummond,
Accountant-General, and Ex-Officio
Assessor of Income Tax.
Dated the 18th September 1860.

Sir,—Under instructions from the Income Tax Commission, I have the honor to wait on you with their Form No. 24, duly filled up by me on behalf of Miss ————, claiming exemption from the Income Tax, with which I beg that you will be so good as to do the needful.

I have, &c.
(Sd.) J. H Fergusson.

FORM 24.

INCOME TAX

FOR THE YEAR ENDING 31ST JULY 1861.

ACT XXXII. OF 1860.

NOTICE of Claim to exemption under Section CXIX. to be delivered to the Assessor.

1.	2.	3.	4.	5.	6.	7.
Name and Resident of Claimant.	Nature of Claim to exemption.	Statement of the particular sources from which the Income of the Claimant arises.	Statement of the particular amount arising from each source.	Every sum (if any) of annual interest or other annual payments reserved or charged on Income whereby it is or will be diminished.	Every sum which Claimant may have charged or may be entitled to charge against any other person on account of Income Tax, or which he may have deducted or be entitled to deduct under the Act from any payment to which he may be liable.	Total amount of Annual Income or Profits of Claimant after all such deductions.
77, Clive Street, Calcutta, on behalf of Miss———, residing in England.	She has no property in India, except that stated in Column 3 hereof, and the Income being under 200 Rupees per annum, I believe no Income Tax ought to be deducted from the Interest on her Government Securities.	Government Securities of the 5 four per Cent. Loan as follows:— No. 11490 for Co.'s Rs. 2,200 „ 15295 „ „ 1,600	Rs. Annual Interest 88 „ „ 64 Total Rs. 152	None.	None.	Co.'s Rs. 152.

Dated Calcutta, 18th September 1860.

DECLARATION.

I , do hereby claim the exemption above specified from the Assessment for the Income Tax for the year ending 31st July 1861, under Act XXXII. of 1860, and I declare that, according to the best of my judgment and belief, the particulars of my claim aforesaid are herein fully and truly stated on behalf of Miss

Dated Calcutta, 18th September 1860.

(Signed) J. H. FERGUSSON.

[2544]

No. 65.

To the Hon'ble E. Drummond,
Accountant-General to the Govt. of India.

Dated Fort William, the 29th Sept. 1860.

Sir,—I am directed to acknowledge the receipt of your letter No. 1225 of the 25th instant, and its enclosures, and to point out to you that, under Sections XXXII. and CXXII. of Act XXXII. of 1860, the case of Miss ————————, like all others in which Assessments are made by your Department, may be disposed of by yourself without reference to the Commissioners.

2. The enclosures of your letter are retained pending the receipt of your reply, as you may, perhaps, take a different view of the provisions of the Law above quoted.

I have, &c.,
(Sd.) N. A. Chick,
Clerk.

No. 1338.

To N. A. Chick, Esq.,
Clerk to Income Tax Commissioners,
Calcutta.

Sir,—I have the honor, by direction of the Accountant-General, to acknowledge the receipt of your letter No. 65 of the 29th ultimo, and to observe in reply that, in his opinion, Section XXXII. of Act XXXII. of 1860 has reference merely to the question of Assessment, and Sections CXVI. and following to exemptions; and that the Sections from CXVI. up to CXXIII. do not apply to Ex-Officio Assessors is, the Accountant-General thinks, to be inferred from the special provision in Section CXXIII. in regard to such Special Assessors.

2. The enclosures received with your letter under acknowledgment are accordingly returned herewith for disposal.

I have, &c.,
(Sd.) Gobind Chunder Dutt,
Offg. 3rd Assistant Accountant-General.

Fort William;
Loan Office,
The 5th October 1860.

No. 2357.

Forwarded to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) W. Grey,
Secy. to the Govt. of India.

Home Department,
The 20th October 1860.

No. 133.

Financial Department.

Fort William, the 20th November 1860.

In regard to the question put by the President of the Income Tax Commission, it appears to the Hon'ble the President in Council, from Section XXXII. of the Act, that the Accountant General as Ex-Officio Assessor has power to give exemptions, and consequently that he might exempt Miss————————in the case of the Interest on her Government Securities, on satisfying himself that she is entitled to such exemption under the Act. But it has been ruled, on a reference from the Government of the North-Western Provinces, that it will cause less trouble to grant exemptions in such cases under Sections CXVI. and CXVII. than it will to ascertain what the precise amount of each holder's Income may be, before the deductions from the Interest payable on the Promissory Notes are made, and there seems to His Honor in Council to be no necessity in this case to make it an exception to that Rule.

In respect to the question as to whether Miss———— ———— is entitled to exemption, His Honor in Council is of opinion that it would not be expedient to insist on payment in such a case even if the claim for it be legal. He thinks that the instances in which a person out of India draws from Indian Funds a sum less than 200 Rupees a year, and has a separate Income from Funds non-Indian must be infinitely rare, and that the case of Miss————————is likely to be a solitary specimen.

Ordered, that a copy of the above Resolution be sent to the Home Department for communication to the Government of Bengal.

Ordered also, that a copy of the Resolution and the papers of the case be published in the *Gazette.*

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 35A.

From G. Couper, Esq.,
Secy. to the Govt. of the N. W. P.,

To W. Grey, Esq.,
Secy. to the Govt. of India,
Home Department.

Dated Nynee Tal, the 22nd September 1860.

Revenue Department.
Income Tax.

Sir,—I am desired to request that the attention of His Excellency the Viceroy in Council may be invited to the Illustration given in paragraph 53 of the Lieutenant-Governor's Resolution No. A., dated 22nd August, of Clauses 2 and 3 of Rule 6 of Section XCVII. of Act XXXII. of 1860

2. In that Illustration it is assumed that, in the case of a rent-free holding of which the rent received or receivable during the year preceding the year of assessment are returned at Rupees 500, the duties chargeable under the Act should be assessed at Rupees 3 and one per Cent. on the whole amount of the rent, notwithstanding that the Sub-lessee pays to the Lessor Rupees 350 only, deducting from that sum Rupees 20 on account of the duty paid by him under Clause 2 of the Rule 6 " on the rents and profits without making any deduction on account of land Revenue or rent." This ruling has been now called in question from two quarters, and as the point is one of importance, it is thought advisable to take the instructions of His Excellency the Viceroy in Council upon it.

3. It is argued that the Lessee B of the Illustration is entitled to deduct from the rent (Rupees 350) payable by him to the Lessor X the sum of duty "computed upon such Revenue or rent"* only Rupees 350, *viz.*, duty amounting to Rupees 7, that is to say, that the Lessee B having an income less than Rupees 200 would be exempt from the duty altogether, and the rent-free holder X receiving only Rupees 350, would pay no more than Rupees 7 of Income Tax Duty.

* Clause 3, Rule 6 of Section XCVII.

4. It appears to the Lieutenant-Governor that Clauses 2 and 3 of Rule 6 must be read and construed together and not as separate Legislative Rules; and he is under the impression that those who have questioned the ruling of the Illustration have overlooked this principle of legal interpretation. In the hypothetical case given in the Illustration it is assumed that the Collector has exercised his option under Clause 2, Rule 6 of Section XCVII. of charging " the duties on the rent and profits without making any (such) deduction on account of land Revenue or rent." If then B, the Lessee, has been compelled to pay Rupees 20 as the amount of duty on the rents and profits of the rent-free holding of X, amounting to Rupees 500 per annum, he would seem to be in equity at least, if not under the words of the Act, entitled to deduct that sum from the rent (Rupees 350) payable to his Lessor X unless this be correct, it is obvious that B will, in his own person, be charged with duties at the rate of 3 and 1 per Cent. on the sum of Rupees 150, the difference, that is, between the total value of the holding (Rupees 500) and the portion thereof paid to the Lessor (Rupees 350) even though the whole of B's income, as above, would thus be below the income exempt from duty.

5. If the objection mentioned above be valid, then it follows that, in consequence of the Sub-lease of his holding by X to B, the Government will receive, on account of the duties chargeable under the Act, the sum of Rupees 7 ($350 \times \frac{1}{100} = 7$) instead of Rupees 20 ($500 \times \frac{1}{100} = 20$.) It cannot, the Lieutenant-Governor thinks, be the intention of the Act that the Government should be deprived of a portion of the Income Tax Duty justly leviable by reason of a Sub-lease, even though such Sub-lease should be made *bonâ fide*. And it is hardly needful to remark that, if such be permissible under the Act, fraudulent and collusive Sub-leases will not be unfrequent: The point may be presented in another view. If X be the rent-free holder of land of which the rents received or receivable during the year preceding the year of assessment are returned at Rupees 3,000, and X sublets his holding to B for Rupees 2,000 per annum, then B, having an income of more than Rupees 200, becomes, in his own person, liable to the duties chargeable under the Act; and if, as set forth in the Resolution, he be entitled to deduct the duty chargeable upon the whole amount of the rents received or receivable during the preceding year, *viz.*, Rupees 3,000, B becomes exempt from duty on account of his own income, and X becomes chargeable with the same on B's account as well as his own. Under this point of view the Lieutenant-Governor's construction would seem to be erroneous.

6. And in point of fact, the Lieutenant-Governor, looking at the question from different points of view as above, is by no means confident that he has rightly interpreted the Law. But at the same time he is not prepared to accept the construction which has been put upon it by the objectors above alluded to. In short he is inclined to think that the Law, as it stands, does not meet the case.

7. If construed as by the Lieutenant-Governor, the Lessee in the case supposed in paragraph 53 of the Resolution would pay the duty chargeable upon the entire value of the holding, *viz.* Rupees 500, and the Lessor X.. receiving only Rupees 350, would, in consequence of the deduction allowed to the Lessee B, be charged with Rupees 20 of duty instead of Rupees 7, properly payable upon his net income. Again the Lessee B., in the case supposed in paragraph 5 of this letter, would, by deducting from his payment to the Lessor X. the duty chargeable upon the whole value of the holding, *viz.* Rupees 3,000, escape taxation in his own person upon the income of Rupees 1,000 which he derives from the holding.

8. If construed as by the objectors, the Government would apparently lose a portion of the duties chargeable under the Act in every case of Sub-lease in which the income derived by the Lessee from the holding falls short of Rupees 200. For instance, if X, in the case supposed in the 2nd Illustration given in paragraph 53 of the Resolution, should retain, in his own hands, the management of his holding, having been entitled to, or received during the year preceding assessment, profits amounting to Rupees 500 per annum, he would be clearly chargeable in that case in the sum of Rupees 20 to the duties under the Act. Is the Government to lose the sum of Rupees 13 in respect of the duties chargeable on this holding because of a Sub-lease whether *bonâ fide* or fraudently thereof.

9. It will be observed that the Law, in whatever way it may be interpreted, does not operate equally in the case of Sub-leases. In a Sub-lease wherein the Sub-lessee derives an income exceeding Rupees 200 per annum from the holding, he may, contrary to the Lieutenant-Governor's ruling, be charged with duty in his own person by restricting his privilege of deducting from the rent payable by him only the amount of duty computed upon the sum of that rent. In this case the Government receives its whole dues, and each tax-payer bears his own burden. But if the margin left to the Sub-lessee be less than Rupees 200, then, unless the Lieutenant-Governor's construction be followed, the Government is subjected to considerable loss in the duties chargeable under the Act. Again, if that construction be followed, a seeming injustice is laid upon the Lessor, who though receiving (as in the Illustration of paragraph 53 of the Resolution) only Rupees 350 is made to pay duty as on Rupees 500. This difficulty is avoided by the construction put upon the Law by the objectors, but the Government becomes a loser as above shown.

10. If the Lieutenant-Governor, as he hopes, has made his meaning clear, he requests early instructions on the points in question.

I have, &c.,

(Sd.) G. Cooper,

Secy. to the Govt. of the N. W. P.

No. 2166.

TRANSFERRED to the Financial Department together with copy of the Resolution referred to in paragraph 1 of this letter.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India

HOME DEPARTMENT,
The 29th September 1860.

No. 9897.

FORWARDED to the Solicitor to Government for an early expression of opinion of the Advocate General.

By Order, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM;
Financial Department,
The 1st October 1860.

No. 417.

FROM R. F STACK, ESQ.,
Offg. Solicitor to Government,

TO C. H. LUSHINGTON, ESQ.,
Secy. to the Govt. of India,
Financial Department.

Fort William, the 9th November 1860.

SIR,—WITH reference to your Office Docket No. 9897, dated the 1st October last, I have the honor to forward herewith, for the information of Government, a copy of the Advocate General's Opinion, respecting the construction put by the Lieutenant-Governor of the North-Western Provinces on certain Clauses of the Income Tax Act.

2. The original papers received with your Docket abovementioned are herewith returned.

I have, &c.,
(Sd) R. F. STACK,
Offg. Solicitor to Government.

OPINION.

I AM of opinion that, upon the legal construction of the Act B, the Lessee, in the illustration given in His Honor the Lieutenant-Governor's 53rd paragraph (Case 2), will be liable *primâ facie* to be charged, if the Collector exercises the option given by Clause 2 of so charging him with Income Tax upon the whole rents and profits (Rupees 500), *i. e.*, with Rupees 20 per annum ($500 \times \frac{4}{100} = 20$), and will, if so charged, be entitled to deduct from his payment to X on account of his yearly rent (Rupees 350) the Income Tax upon such rent at the rate of Rupees 3 and 1 Rupee per Cent. or Rupees 14 ($350 \times \frac{4}{100} = 14$). Thus, under ordinary circumstances, the Government will receive the Duties at Rupees 3 and 1 Rupee per Cent. upon the whole Rupees 500, while X and B will ultimately contribute to their Duties according to the profits realised by them respectively in the proportion of Rupees 350 to Rupees 150 or of 14 to 6.

2. The circumstance that the annual profits received by B from this source fall below the amount on which Income Tax is chargeable, and that the profits received by X from this source are of an amount subject only to the 2 per Cent. Duty, can make no difference, I think, in the mode of computing the Duties as between B and X, and the amount which the former is entitled to deduct on paying his rent to the latter. Although an option is given to the Collector or Commissioner to charge the tenant with the Duties on the net amount of his profits only, after deducting the rent payable by him to his landlord, charging the landlord himself with the Duties on the latter rent under Clause 1 of Rule 6, or to charge the tenant with the Duties on the whole profits without any deduction for rent under Clause 2, leaving the tenant to deduct the Duties charged on such rent from his payment to the landlord under Clause 3, I do not think that any different burthen in point of amount can be imposed on either tenant or landlord by exercising the option given by Clause 2 than can be imposed under the 1st Clause; but I look upon the option given as one to be exercised merely for the convenience of Government in assessing and collecting the Duties whatever their amount may be.

3. Thus, if B and X have both other sources of income which bring up the whole income of each to Rupees 500 per annum, there will be nothing in the circumstance of the case to vary the *primâ facie* liability stated in paragraph 1 of this Opinion; and whether the assessment take place under Clause 1, or under Clauses 2 and 3, the Government will receive Rupees 20 in respect of the entire profits of the land, of which B will contribute Rupees 6, and X Rupees 14.

If B's entire income be less than Rupees 200, or less than Rupees 500, or if X's entire income be less than Rupees 500, the sum derived by Government will be diminished, and the proportions in which B and X will ultimately contribute to that sum will be altered. But the diminution and alteration will equally take place whether the assessment and adjustment be effected under Clause 1 or under Clauses 2 and 3.

4. Thus, supposing the course prescribed in Clause 1 to be adopted, we shall have the following results:—

1st.—If B's entire income do not exceed Rupees 200, and X's do not exceed Rupees 500, B would not be chargeable at all; X will be chargeable to the 2 per Cent. Duty in respect of his Rupees 350 rent, and Government will only get Rupees 7 from the whole interest in the land, thus losing B's contribution of 6 Rupees, and half of X's contribution of Rupees 14.

2nd.—If B's income do not exceed Rupees 200, but X's exceeds Rupees 500, it will be chargeable to the 4 per Cent. Duties, and Government will get Rupees 14 from the land, thus losing only B's contribution of 6 Rupees.

3rd.—If B's income exceed Rupees 200, but do not exceed Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 10 from the land, Rupees 3 from B, and Rupees 7 from X, thus losing one-half of the contribution of each.

4th.—If B's income exceed Rupees 200, but not Rupees 500, and X's income exceeds Rupees 500, Government will get Rupees 17, *viz.*, Rupees 3 from B, and Rupees 14 from X.

5th.—If B's income exceeds Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 13, *viz.*, Rupees 6 from B and Rupees 7 from X.

5. Supposing the course prescribed in Clauses 2 and 3 to be adopted, the results will be precisely the same in each case, though they will be arrived at by a different process.

In case 1 B will be charged, in the first instance, with Rupees 20. Of this amount he will be entitled, under Clause 3, Rule 6, to deduct Rupees 14 from the rent payable by him to X. He will also be entitled to repayment of Rupees 6, the amount of the Assessment on Rupees 150, from the Government, under Section 116; while X will be entitled, under Section CXVII., to repayment from Government of Rupees 7, being the deduction on account of the Duty on 1 per Cent. and of the excess of the Duty of 3 per Cent. from which he is exempted under that Section, leaving the Government Rupees 7.

In case 2 B, as before, will be charged with Rupees 20 of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 6 under Section 116; X will be entitled to a refund in respect of the Rupees 14 thus deducted, leaving the Government Rupees 14.

In case 3 B will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 3 under Section CXVII; X will, under the same Section, obtain a refund of one-half of the Rupees 14 deducted, or Rupees 7, leaving the Government Rupees 10.

In cases 4 and 5 a similar process will leave the Government, after B and X respectively have obtained the refunds to which they are entitled, Rupees 17 and Rupees 13 respectively.

6. It cannot be denied that, as remarked by His Honor in paragraph 5, Government is deprived by this construction in the case of a Sub-lease of a portion of the Income Tax Duties to which it would be entitled if the Lessee kept the land in his own hands and realized the whole of the rents and profits himself; or that, probably, as such is the result of these Clauses, fraudulent and collusive Sub-leases may not be unfrequent. But I think that this inconvenience is unavoidable so long as the Act adopts the principle of allowing exemption in respect of the income of each person deriving a yearly profit from the land where that income falls below a certain amount. The same principle exists in the English Act, and is in itself an equitable one. And any attempt to throw the burden upon the rents and profits themselves in *Solido* irrespective of the interests of the persons entitled to those profits, would be scarcely equitable towards the landed interests, as it would place profits derived from land upon a less favorable footing than other profits chargeable under the Act.

(Sd.) W. Ritchie.

5th November 1860.

No. 134.

Financial Department.

Fort William, the 20th November 1860.

The Hon'ble the President in Council concurs in the opinion expressed by the Advocate-General on the case submitted, and desires that it be acted on.

Ordered, that a copy of the above Resolution be sent to the Home Department, together with a copy of the Advocate-General's opinion therein referred to, for information and for communication to the Government of the North-Western Provinces.

Ordered also, that the above correspondence be published in the *Calcutta Gazette* for general information.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 2095.

From J. D. Bourdillon, Esq.,
Secy. to the Govt. of Fort St. George,

To the Secy. to the Govt. of India,
Financial Department.

Fort St. George, the 9th November 1860.

Revenue Department.

Sir,—I am directed, by the Hon'ble the Governor in Council, to submit for the decision of the Government of India, a doubt which has occurred as to the meaning of the "Pensions payable to persons not in Government employment," referred to by the Advocate General in the penultimate paragraph of the Resolution of the Supreme Government, dated 11th October 1860, No. 87, Financial Department.

2. The Civil Auditor at Madras supposes that he is authorized by that Resolution to assess Income Tax on Pensions to persons who *have been* in Government employ, and proposes that Treasury Officers should be directed to assess all Pensions except Superannuation.

3. This Government hesitate to take such a liberty with the Advocate General's language; but taken in its literal sense it would include scarcely any Pensions at all, I am directed, therefore, to ask whether Superannuation Pensions are to be assessed under Section XXVII. or XXVI. of Act XXXII. of 1860.

I have, &c.,
(Sd.) J. D. Bourdillon,
Secy. to Govt., Fort St. George.

No. 135.

Financial Department.

Fort William, the 23rd November 1860.

The view taken by the Civil Auditor, Madras, as stated above, appears to the Hon'ble the President in Council to be correct. He is accordingly pleased to direct that Superannuation Pensions be assessed by the Civil Auditor under Section XXVII. of Act XXXII. of 1860.

Ordered, that a copy of the above be forwarded to the Government of Madras for information and guidance, in reply to its letter.

Ordered also, that a copy be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 275A.

From G. Couper, Esq.,
Secy. to the Govt. of the N. W. P.,

To C. H. Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department.

Dated Camp Iglap, the 13th November 1860.

Revenue.
Income Tax.

Sir,—With reference to your Telegram No. 141, dated 29th ultimo, to the Chief Commissioner of Oudh, in which it is stated that Ryots in temporarily settled Estates are liable to assessment under Rule 1 of Section XCVII. of the Income Tax Act, as "holders of land paying Revenue direct to Government," I am directed to point out, for the consideration of His Excellency the Viceroy in Council, that the word "Ryot" is used throughout the Act as well as the word "holders," and to submit that the two expressions must, therefore, have been intended by the Legislature to have different significations.

2. What the word "holder" was intended to convey is drawn from Clause 14, Section CCXLVIII. of the Act; and His Honor believes that a Ryot does not answer to the description therein laid down. Moreover it is to be observed, Ryots and under-tenants do not pay "Revenue *direct* to the Government." The Lieutenant-Governor would submit, therefore, that Ryots who are not "holders" of land, and who, besides, do not pay Revenue direct to Government, cannot, as the Law stands, be assessable under Rule 1 of Section XCVII. of the Act.

3. The Lieutenant-Governor is of opinion that Ryots, other than those described in Section CXXX., would come under Rule 7 of Section XCVII., and that consequently they would be assessable under Rules 4 and 6 of the same Section, that is to say, on their actual profits, provided that those profits amount to not less than Rupees 200 per annum. These would include Sub-lessees, whether mutation of names had taken place or not, the Putneedars of Bengal, under-tenants, and such like.

4. With these observations His Honor leaves the case in the hands of the Government of India.

I have, &c.,

(Sd.) G. Couper,
Secy. to the Govt., N. W. P.

No 11681.

From C. H. Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department,

To the Secy. to the Govt. of the N. W. P.
Fort William, the 23rd November 1860.

Financial Department.

Sir,—I am directed to acknowledge the receipt of your letter No. 275A., dated the 13th instant, submitting for consideration the observations of the Hon'ble the Lieutenant-Governor on the question referred to in my Telegram of the 29th ultimo, to the Chief Commissioner of Oudh, regarding the liability of Ryots in temporarily settled Estates to the Income Tax.

2. In reply, I am desired to intimate that all Ryots being holders of land, as in Madras and Bombay, and paying Revenue direct to Government under a terminable settlement, should be assessed under Rule 1 of Section XCVII. of Act XXXII. of 1860, other Ryots and holders of land not paying Revenue direct to Government will come under Rule 7 of that Section.

I have, &c.,

(Sd.) C. H. Lushington,
Secy. to the Govt. of India.

No. 136.

Copy of the foregoing correspondence published in the *Calcutta Gazette* for general information.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

No. 611.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 17th November 1860.

From Colonel A. Becher, Quarter-Master General of the Army, to the Secretary to the Government of India, Military Department,—(No. 479C., dated Head-Quarters off Buxar, the 10th November 1860.)

Sir,—In reply to your Office letter No. 327, dated 8th September last, I am desired to state that the Commander-in-Chief thinks it would be very unadvisable to increase the taxation of Officers or other parties residing in Cantonments.

The proposal contained in your letter and enclosures, is opposed to rule and custom. His Excellency is not aware that any Law for levying such or any taxes was in existence prior to the passing of the Income Tax Act, save and except that levied on Natives in Bazars for watch and ward. But Officers and other Residents were always exempted; and Sir H. Rose does not now wish to see the introduction of any imposts of the nature proposed.

The Conservancy, Police, &c., of Military Stations are actually paid from the Grazing Fund.

I am desired to avail myself of this opportunity for enquiring whether the one per Cent. of the Income Tax, set aside for local improvements, or any portion of it, can be made available to aid the Funds for the general improvement of the Stations in which it is raised?

The enclosures of your letter are herewith returned.

Ordered, that a copy of the foregoing be forwarded to the Financial Department for consideration and orders, with regard to the question contained in the 4th paragraph.

(True Extract)

(Sd.) F. D. Atkinson, *Major,*
Depy. Secy. to the Govt. of India.

No. 137.

Financial Department.
Fort William, the 23rd November 1860.

The Hon'ble the President in Council observes, with reference to the above Extract from the Military Department No. 611, dated 17th instant, that it will rest with the Local Governments, under Section CXCIII. of Act XXXII. of 1860, to determine whether any portion of the one per Cent. duty shall be spent in works of [illegible]

described in that Section that may happen to be situated within the boundaries of a Cantonment.

ORDERED, that a copy of the above Resolution be forwarded to the Military Department for information and for the issue of the further necessary orders.

Ordered also, that the Resolution and Extract be published in the *Calcutta Gazette* for general information.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 188.

Fort William, the 27th November 1860.

Notification.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in October 1860, is published for general information:—

Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay in October 1860.

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt.	Merchts.	
In October 1860..	6,170	2,71,910	11,13,735	...	1,33,606	1,09,602	11,317	17,624	6,94,660*

* Net gain on the Silver coinage of 1859-60.

C. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 24th November 1860.

No. 1158 *of* 1860.—The services of Lieutenant W. E. Forbes, of the Regiment of Artillery, are placed at the disposal of the Foreign Department.

No. 1159 *of* 1860.—The services of Lieutenant P. H. M. Wynter, of the 32nd Regiment Native Infantry, are placed at the disposal of the Government of Bengal.

Fort William, the 27th November 1860.

No. 1160 *of* 1860.—With reference to the Notification issued by the Government of the North-Western Provinces, No. 2854A., dated 12th instant, the services of Lieutenant G. L. K. Hewett, of the 41st Regiment Native Infantry, Assistant Commissioner in the Jubbulpore Division, are, at his own request, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 1161 *of* 1860.—Surgeon John Squire, of the Medical Department, in Medical charge of the 3rd Regiment Sikh Infantry, is permitted to proceed to Sea on Medical Certificate, and to be absent from Bengal on that account for two years, under the old Regulations.

No. 1162 *of* 1860.—The following appointment is made:—

PUNJAUB IRREGULAR FORCE.

3rd Regiment Sikh Infantry

Assistant Surgeon E. O. Pandy, attached to the 4th European Cavalry, to the Medical charge, *vice* Surgeon J. Squire, proceeding to Sea on Medical Certificate.

No. 1163 *of* 1860.—Lieutenant H. C. E. Ward, 5th European Regiment, doing duty with the Guide Corps, is allowed an extension of leave from the 10th to the 19th instant, the date on which he returned to Bengal from Sick leave to Sea.

No. 1164 *of* 1860.—The under-mentioned Individual is admitted to Pension, as specified opposite to his name:—

Corporal John Hayman, of the 5th Battalion Artillery ...	Rs. 14-14-6 per month, or equivalent to 1*s.* per diem, payable in India.

No. 1165 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant and Brevet Captain Henry John Thomas Neild, of the 2nd Madras Native Infantry ...	For eighteen months, under the old Regulations.
Assistant Surgeon James Ross, M. B., of the Madras Medical Department ...	For eighteen months, under the new Regulations.

No. 1166 *of* 1860.—The under-mentioned Non-Commissioned Officer is admitted to Pension, as specified opposite to his name:—

Serjeant Major John Conroy, attached to the Convalescent Depôt, Landour ...	2*s.* and 6*d.* per diem, payable in Europe.

No. 1167 *of* 1860.—Second Captain E. Davidson, of the Corps of Engineers, Deputy Consulting Engineer in the Railway Department in Eastern Bengal, is allowed an extension of leave from the 10th to the 20th instant, the date on which he reported his return to Bengal from leave to Europe.

F. D. Atkinson, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General—Establishments.

No. 289.

Fort William, the 27th November 1860.

Appointments.—Captain E. Davidson, Bengal Engineers, is re-appointed a Deputy Consulting Engineer in the Railway Department in Bengal, with effect from the 21st instant.

Captain Davidson is to be also Ex-Officio Assistant Secretary to the Government of Bengal, Public Works Department, Railway Branch.

Lieutenant J. Hills, of the Bombay Engineers, is appointed a 2nd Class Assistant Engineer, attached to the Garrison of Fort William, in place of Captain W. C. Grant, of the 2nd Regiment of Dragoon Guards, who has been placed at the disposal of His Excellency the Commander-in-Chief with a view to his appointment elsewhere.

No. 290.

Leave of Absence.—Leave of absence for two months, on Medical Certificate, is granted to Serjeant W. Jackson, Overseer, North-Western Provinces, in extension of the three months' leave granted to him by the Bengal Government, which will expire on the 5th December 1860.

A. G. Goodwin, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

403/60.

No. 6320.

Appointments.—*The* 21*st November* 1860.—Mr. S. Nation, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Nasirnuggur, and to exercise the powers described in Section I., Act X. of 1854, in addition to the powers he already exercises in Tipperah.

The 23*rd November* 1860.—Mr. C. H. Campbell to officiate as Collector of the 24-Pergunnahs.

The 24*th November* 1860.—Baboo Kashinath Ghose to officiate as a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Nuddea, and he exercise the powers of a Covenanted Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807, in that District.

Leave of Absence.—*The* 24*th November* 1860.—Mr. H. W. Alexander, Joint Magistrate and Deputy Collector of Patna, to the 31st January next, on Medical Certificate, under Clause I., Section VI. of the new revised Absentee Rules, in extension of the leave granted to him on the 1st of August last.

Notification.—*The* 21*st November* 1860.—The Lieutenant-Governor has been pleased to sanction the formation of a Sub-Division the District of Tipperah, to be called the Sub-Division of Nasirnuggur, and composed of the following Thannahs, with its Head-Quarters at Brahmunbaria, *viz.*:—

Thannah Nasirnuggur.
Pharee Brahmunbaria.
„ Chandoora.
Thannah Goureepora.
Pharee Manicknuggur.
„ Sonarampore.
Thannah Cuslea.
Pharee Montulla.

The attention of Government Officials and of the Public is requested to the following Errata in the Tariff published in the *Gazette Extraordinary*, dated November 9, 1860:—

Import.

L No. 5.—For "Liquorice Juice, per lb. Rupees 12," read "per lb. *annas* 12."

T No. 6.—Expunge "Turpentine Spirits per Imperial Gallon Rupees 2."

Export.

A No. 6.—Expunge Aniseed per cwt. Rupees 6.

M No. 1.—For Moortooth or Vitriol, Blue per cwt. Rupees 2, read per cwt. Rupees 27.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4806.

LEAVE OF ABSENCE.—*The 27th November* 1860.—Probationary Assistant Engineer A. T. Berg, attached to the Patna Division, for three months on Medical Certificate, under Chapter II., Section V. of the Uncovenanted Absentee Rules, commencing from the date on which he may avail himself of the same.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant L. J. H. Grey, Assistant Commissioner, Dehra Ishmael Khan, has obtained leave of absence, on urgent private affairs, from 26th October to 12th November 1860.
General Department, No. 2957, dated 12th November 1860.

Mr. F. E. Moore, Extra Assistant Commissioner, Jullundur, has obtained one month's indulgence leave, from such date as he may avail himself thereof.
General Department, No. 2975, dated 14th November 1860.

Mr. J. B. Lyall, Assistant Commissioner, Lahore, has obtained one month and four days' leave, under Section VI. of the Civil Service Absentee Rules, with retrospective effect from 4th August to 7th September last, in extension of the leave granted him in *Punjab Gazette* of the 30th June last.
General Department, No. 2981, dated 14th November 1860.

Captain J. T. Tovey, Executive Engineer, 3rd Division, Lahore and Peshawur Road, has obtained eight weeks' leave, to enable him to proceed to Bombay, preparatory to applying for fifteen months' leave to England, on Medical Certificate.
Public Works Department, No. 2087, dated 5th November 1860.

Appointment.—Mr. L. B. Bean, Assistant Engineer, 4th Division, Lahore and Peshawur Road, is appointed to officiate as Executive Engineer, 3rd Division, Lahore and Peshawur Road, during the absence on leave of Captain Tovey, or until further orders.
Public Works Department, No. 2165, dated 14th November 1860.

I.—*Transfers.*—Mr. J. W. Wright, Assistant Engineer, 2nd Class, from the 8th Division, Grand Trunk Road, to the 4th Division, Lahore and Peshawur Road.
Public Works Department, No. 2165, dated 14th November 1860.

II. Mr. T. W. Knowles, Assistant Engineer, 2nd Class, from the 3rd Division, Lahore and Peshawur Road, to the Lower Sirhind Division.

III. Mr. A. Byrne, Assistant Engineer, 2nd Class, from the Lower Sirhind Division, to the 3rd Division, Lahore and Peshawur Road.

The services of Captain G. M. Battye, Assistant Commissioner, Loodiana, are placed at the disposal of the Government of India, in the Home Department, for employment as Post-Master General of the Punjab.
General Department, No 2960, dated 12th November 1860.

The services of first Class Native Doctor Shekh Noorood-deen were placed at the disposal of the Military Authorities on the 15th April 1859.
General Department, No. 2977, dated 14th November 1860.

Posting.—First Class Native Doctor Shekh Noorood-deen was posted to the charge of the Goordaspore Dispensary on the 19th March 1859.
General Department, No. 2976, dated 14th November 1860.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 14TH NOVEMBER 1860.

No. 438.—The under-mentioned Native Officers and Non-Commissioned Officers, of the late 1st and 2nd Jezailchee Police Battalions, are transferred to the Punjab Police Battalions, noted opposite to their respective names; and where vacancies for them do not exist, they are to be borne on the Rolls as Supernumeraries, until they can be absorbed :—

Subadar Abbas Khan ... Jemadar Ahmed Shah ... Havildar Summund ... Naick Saidoo ... „ Benaras ...	To the 5th Police Battalion at Rawul Pindee, from the 1st Jezailchees.
Subadar Suttar Khan ... Jemadar Said Jelall ... Havildar Said Alloo ... Naick Sundahee ...	To the 6th Police Battalion at Dehra Ismael Khan, from the 1st Jezailchees.
Subadar Atta Mahomed Khan, from 2nd Jezailchees .. Jemadar Gholam Khan, from 1st Jezailchees ... Havildar Huzur Khan, from 2nd Jezailchees ...	To 3rd Police Battalion at Mooltan.

Jemadar Meer Badeen, from 2nd Jezailchees to 2nd Police Battalion at Kangra.

Subadar Abdool Rahman, from 2nd Jezailchees to 4th Police Battalion at Umballa.

Jemadar Neamut Khan, from 2nd Jezailchees to 7th Police Battalion at Umritsur.

Subadar Ishmael Khan Havildar Mahomed Yar	From 2nd Jezailchees.	8th Police Battalion, Delhi.
Jemadar Sumundar ... „ Jan Shah ...	Ditto.	9th Police Battalion, Goorgaon.
„ Nuthoolla Khan „ Nek Kuddum ...	Ditto.	10th Police Battalion, Hissar.

Lahore Division Mounted Police.

No. 440.—*Leave of Absence.*—Ressaldar Russoo-Khan, for two months, to visit his home at Peshawur, from such date as he may be permitted to avail himself of it.

G. Hutchinson, *Major*,
Offg. Secy. to Govt., Punjab,
Military Department

No. 64.

CIRCULAR ORDER.

Income Tax.

Assessors under Act XXXII. of 1860 having now been appointed by Government in all the Districts of the Lower Provinces, Commissioners are requested to report monthly the progress made in carrying out the provisions of the Law in the following Form :—

1	2	3	4
District and Circle.	Number of Notices issued under Section XXXVIII.	Number of Returns made up to 30th November.	Remarks.
			(If any progress should have been made in preparing the Abstracts or Lists prescribed in Sections XLVI. XLVIII. and XLIX., it should be here mentioned.)

The date on which the Government Notice, under Section XXXVII., was issued, the particulars of its promulgation, and the date on which each Assessor was sworn and entered on his duties, should be given at the foot of the first Return, the present Form of which is only provisional. Instructions will follow for incorporating the work entailed by the Act in the Quarterly Statement of Business.

It is requested that the Return may be submitted not later than the 3rd of each month, commencing from the 3rd proximo.

By Order of the Board of Revenue, Lower Provinces.

A. Eden,
Offg. Junior Secretary.

Fort William,
The 26th November 1860.

Opium Notification.

Notice is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the Provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency ...	Chests	1,220
Ditto of Benares ditto ...	„	560
Total Chests ...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such Conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium,

upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same Conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opuim included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates

should circumstances render it expedient to do so :—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861 -	1220	560	1780
Do.	Thursday, 7th March „ -	1220	560	1780
Do.	Wednesday, 10th April „ -	1220	560	1780
Do.	Wednesday, 8th May „ -	1220	560	1780
Do.	Monday, 10th June „ -	1220	560	1780
Do.	Monday, 8th July „ -	1220	560	1780
Do.	Monday, 5th August „ -	1220	560	1780
Do.	Monday, 9th September „ -	1220	560	1780
Do.	Tuesday, 7th October „ -	1220	560	1780
Do.	Wednesday, 6th Nov. „ -	1220	560	1780
Do.	Thursday, 5th December „ -	1244	601	1845
	Total -	13444	6201	19645

19. It is hereby further Notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
Behar ...	14,664
Benares ...	6,761
	21,425

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such sup- "ply shall not exceed three hundred chests in each "year, and the price for the same shall be deter- "mined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so ap- "plied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

Article of the Convention above referred to.

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.*:—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

Notification, No. 24.

BABOO HEM CHUNDER KERR, Uncovenanted Deputy Collector, received charge of the Baraset Treasury on the 23rd instant.

W. WATERFIELD,
Offg. Accnt. to the Govt. of Bengal.

FORT WILLIAM;
Office of the Accnt., Govt. of Bengal,
The 27th November 1860.

Ecclesiastical.

CONFIRMATION.

NOTICE is given that the Right Reverend the Lord Bishop of Calcutta purposes to hold a Confirmation in English, in the Cathedral Church of Saint Paul, Calcutta, on Thursday, the 7th February next.

Divine Service will commence at 10½ o'Clock.

Candidates for Confirmation are requested in the meantime to apply to their respective Ministers, or to the Officiating Chaplains of their respective Districts, for the purpose of being examined, and, if approved, receiving the necessary Ticket.

W. H. ABBOTT, *Jr.*,
Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860.

Ecclesiastical.

ORDINATION.

THE Lord Bishop of Calcutta purposes to hold a General Ordination of Priests and Deacons, in Saint Paul's Cathedral, on Sunday, the 10th February next.

Divine Service will commence at 10½ o'Clock A. M., and the Sermon will be preached by the Venerable the Archdeacon.

Candidates for Holy Orders are desired to forward their papers within three weeks of the time specified, addressed to Reverend T. H. Burn, Chaplain to the Lord Bishop.

W. H. ABBOTT, *Jr.*,
Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. BROWN,
Sheriff.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Notice

Is hereby given that, by virtue of the SIR JAMSETJEE JEJEEBHOY Baronetcy Act being No. 20 of 1860 of the Legislative Council of India, the second and present Baronet has assumed the names of "JAMSETJEE JEJEEBHOY" in lieu of the names by which he has hitherto been called or known, and will henceforth name, style, and write himself by the names of "JAMSETJEE JEJEEBHOY" on all occasions whatsoever.

By Order,

(Sd.) POLLOCK, FAITHFULL, AND KEIR,
Solicitors for Sir Jamsetjee Jejeebhoy, Baronet.

BOMBAY,
The 12th November 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1268 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alipore Dhungonwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	9
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	646	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore ...	1241	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore ...	886	5	8	0	0	1447	0	0
17	58	Durecahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore ...	396	2	11	10	0	624	0	0
90	116	Fyzoollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
47	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ...	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore...	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosee, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	2[illegible]7	3	6
80	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	343	Onkenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. Hope,
Collector.

Patna Collectorate,
The 31st October 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aughun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapore, Pergunnah Dungsee ...	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Cusmer ...	1673 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah ...	229 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee ...	16 7 9¾	270 0 0

H. Rose,

Collector of Sarun.

Sarun Collectorate,
The 2nd November 1860.

Advertisement.

Wanted an English Writer for the Office of the District Superintendent of Baraitch. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. Forbes, *Lieut.*,

District Supdt. O. P., Baraitch.

Wanted,

A Translator for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W Morris Beaufort,

Offg. Judge.

Zillah Purneah,
The 7th November 1860.

Civil Service Annuity Fund.

NOTICE.—The Annual General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 23rd January next, at 11 A. M., for the election of Managers for the ensuing year and for the approval of the Accounts of the past year.

It has been represented to the Managers that the construction placed upon Rule 6, namely, that no application for the assignment of an Annuity on the 1st of November can be received from a Subscriber who is not *then* qualified to take an Annuity is erroneous; and that it is calculated to effect unjustly the interests of a Subscriber whose term of residence becomes completed between the 1st of November and the 1st of May, and who, under the construction in question, is liable to be superseded by a Subscriber who, though standing below him in the gradation list of the Service, may have completed his term of residence before the 1st of November.

The Managers having carefully considered the question are unable to place any other construction on Rule 6, as it stands, than that which has been heretofore acted upon. But they are of opinion that inasmuch as the Annuities though assigned on the 1st of November are assignable only from the 1st of May they should, in conformity with the general intention of the rules, be available to all Subscribers who will be qualified *on the latter date*, according to their seniority in the Gradation List of the Service.

The Managers intend, therefore, to propose to the next General Meeting to the following alteration of Rule 6:—

Present Rule.	Proposed Rule.
On the 1st of November of every year the ten Annuities that are to become available on the following 1st of May shall be assigned to those qualified Subscribers, in order of seniority, from whom applications for Annuities shall have been received before the said 1st of November. After the 1st of November any of the said ten Annuities which shall not have been assigned under the preceding Clause shall be assignable to all qualified Subscribers in order of application.	On the 1st of November of every year the ten Annuities that are to become available on the following 1st of May shall be assigned to those Subscribers, in order of seniority, from whom applications for Annuities shall have been received before the said 1st of November, and who are then qualified or will become qualified under Rule 6 on or before the 30th of April following. After the 1st of November any of the said ten Annuities which shall not have been assigned under the preceding Clause shall be assignable to Subscribers who are already or will be qualified on or before the 30th April following, in order of application.

By Order of the Managers,
H. Ulick Browne,
Secretary.

Civil Service Annuity Fund,
The 16th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

Notice.

The Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. Jarbo.

7-2, Chowringhee,
7th November 1860.

Bank of Bengal.

The 26th November 1860.

It is hereby notified that Mr. C. N. Cooke will from this day resume charge of the Office of Deputy Secretary and Treasurer to the Bank, and that Mr. G. W. Moultrie will cease to officiate in that capacity.

By Order of the Directors,
Geo. Dickson,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Sumbhoochunder Holdar, of Budge Budge, in the Zillah of 24-Pergunnahs, Zemindar, but at present of Muckunwallah Gully, in Calcutta, an Insolvent.

On Wednesday, the 10th day of October last, it was ordered that the hearing of the matters of the petition of the said Insolvent be heard on Saturday, the 5th day of January next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, *Attorney.*

In the matter of Shaik Purbez, and Shaik Punjab, carrying on trade and Partnership as Dealers in Glass-ware and other Articles at Dhurrumtollah Bazar, in Calcutta, an Insolvent.

On Wednesday, the 21st day of November instant, it was, on the petition of Panchcurry Mullick and Iserchunder Coondoo, Creditors of the said Insolvents, adjudged that the said Shaik Purbez and Shaik Punjab have committed an act of Insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another Order of the same date, the Estate and Effects of the said Insolvents were vested in the Official Assignee.

T. Owen, *Attorney.*

In the matter of William Hovenden Thacker, an Insolvent.

On Saturday, the 9th day of October last, it was ordered that Saturday, the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent shall be discharged personally as well as to his after-acquired property from all liability for debts, claims, and demands of all the Creditors following whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Cartner, Newson and Co., Messrs. D. Wilson and Co., Messrs F. W. Browne and Co., Messrs. Spence and Co., Messrs. Bathgate and Co., John Parry, Esq., W. R. Lackersteen, Esq., Ramchund Dey, Messrs. Paxton and Co., Narain Sing, Messrs. Charles Nephew and Co., Messrs Ranken and Co., Messrs. Bealie and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. T. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq., Grant, Esq., M. Boudet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq., Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobocoomar Mullick.

Pittar and Payne, *Attorneys.*

Chief Clerk's Office, 23rd November 1860.

In the matter of John Baillie Nelson, an Insolvent.

On Saturday, the 9th day of October last, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Robertson, *Attorney.*

In the matter of John Noble Mabert, of Dhurrumtollah Street in Calcutta, Clerk, an Insolvent.

On Monday, the 19th day of November instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 2nd day of February next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Sherrington, *Attorney.*

In the matter of Collydoss Bose and Chintamoney Day, of No. 15-2, Ruttoo Sircar's Lane, in Soortee Bagaun in Calcutta, jointly carrying on trade and business as Screwers of Bales at Bondfield's Lane in Calcutta, under the name, style, and Firm of Collydoss Bose and Co., Insolvents.

On Saturday, the 24th day of November instant, it was ordered that the hearing of this matter do stand adjurned until Saturday, the 12th day of January next, and that the order made in this matter for the *ad interim* protection of the said Insolvents from arrest be recalled and revoked, and that the said Insolvents do then attend to be examined by the said Court.

Goodall, *Attorney.*

In the matter of Hurrynarain Doss and Sreenauth Doss, both of Gurranhatta in Calcutta, Inhabitants, Insolvents.

On Saturday, the 24th day of November instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 12th day of January next, and that the said Insolvents do then attend to be examined by the said Court.

Thomas, *Attorney.*

In the matter of Govindchunder Chatterjee, an Insolvent.

In the matter of Kulleemoodeen, Khansamah, an Insolvent.

On Saturday, the 24th day of November instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 1st day of December next, and that the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 1st day of December next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Swinhoe and Beeby, *Attorneys.*

Downing, *Attorney.*

In the matter of Joseph Clark, an Insolvent.

In the matter of William Richard Robertson, an Insolvent.

In the matter of Callachund Chunder, an Insolvent.

In the matter of Goolzareemull, an Insolvent.

In the matter of Isserchunder Bose and Nilcomul Mitter, Insolvents.

In the matter of James William Henry Campbell, an Insolvent.

On Saturday, the 24th day of November instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 12th day of January next, and that the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 12th day of January next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Chief Clerk's Office, the 27th November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost,

HALF of a Bank of Bengal Note, No. 04305, for Rupees 50, the payment of which has been stopped at the Bank.

No. 6222.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

CALCUTTA,
The 19th November 1860.

C. K. DOVE,
Post-Master General of Bengal.

Statement showing the number of Packets which were contained in the missing Jessore Wallet despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore ...	53	19	0	...	...	...	
Backergunge ...	38	9	2*	...	...	...	* Deputy Magistrate No. 522, R. C. Raikes No. 24570.
Commercolly ...	22	7	0	...	...	...	
Furreedpore ...	25	16	0	...	...	...	
Pubna ...	50	13	1†	...	...	...	† Gobinchunder No. 1823.
Joynuggur ...	21	2	0	...	...	...	
Serajgunge ...	38	7	2‡	...	...	...	‡ Callachand Paul and Deerchand Paul No. 471, Bood Sing Ballchand No. 24587.
Magoorah ...	12	4	0	...	...	...	
Nowhatta ...	4	1	1§	...	...	...	§ Bholanauth No. 1824.
Jenidah ...	9	6	0	...	...	...	
Mohamedpore ...	4	5	0	...	...	...	
Culna ...	10	1	0	...	...	...	
Nobabgunge ...	33	1	0	...	...	...	
Belgatcha ..	1	0	0	...	...	...	
Lohagurrah ...	2	1	0	...	...	...	
Chowgatcha ...	2	0	0	...	...	...	
Chandpore ...	1	1	0	...	...	...	
Morrelgunge ...	1	1	0	...	...	...	
Moharajgunge ...	17	0	2‖	...	...	...	‖ Ramsoonder Shaw No. 358, Ramchunder No. 1822.
Kissubpore ...	8	0	0	...	...	...	
Madareepore ...	7	0	1¶	...	...	...	¶ Kally Kissore Roy No. 234.

C. K. DOVE,
Post-Master General of Bengal.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2055.

The 22nd November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Monday, the 3rd idem, *vid* Marseilles only.

Letters and Papers for transmission *vid* Bombay will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste:—

Rates of Postage.

Under ½	Ounce	Rs.	0	6	0
„ ½	„	„	0	8	0
„ ¾	„	„	0	14	0
„ 1	„	„	1	1	0

No. 2077.

The 24th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.			*Vid* Marseilles.			*Vid* Southampton.		
Postage.	Under ½	ounce	Rs.	0	6	0	Rs.	0	4	0
	„ ½	„	„	0	8	0				
	„ ¾	„	„	0	14	0	„	0	8	0
	„ 1	„	„	1	0	0				
	„ 2	„	„	2	0	0	„	1	0	0

No. 2073.

The 23rd November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Tuesday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 2090.

The 27th November 1860.—Notice is hereby given that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Saturday, the 1st proximo, at 6 P. M.

No. 2091.

The 27th November 1860.—Notice is hereby given that the Letters for the Overland Mail, despatched from this Office up to the 17th instant, and the Express Mail of the 18th, were in time for the Steamer that left Bombay on the 26th idem.

It is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday, the 19th November 1860, *and Sunday, the 25th November* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels which sailed from Calcutta on dates specified.*

Letters received on dates from and to.	By what Ship despatched.	Bound to	Remarks.
19th to 21st Nov. 1860	Steamer *Lancefield*	Penang, Singapore, and Hong-Kong	Left Town on the 22nd November 1860.
19th November 1860...	„ *Baltic* ...	Akyab, Rangoon, and Moulmein...	Left Town on the 20th „ „

The 27th November 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, NOVEMBER 28, 1860.

GENERAL STATEMENT showing the Sums paid in the Commissariat Department, on account of the Ordnance Department, from the commencement of the present Official Year up to 31st August 1860.

Names of Stations.	May 1860.	June 1860.	July 1860.	August 1860.	Total.	Remarks.
Presidency ...	55,079 8 1	42,336 6 4	30,285 7 0	25,446 2 10	1,53,147 8 3	
Ranegunge ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Dinapore ...	0 0 0	5 0 0	44 0 0	0 0 0	49 0 0	
Benares ...	0 0 0	27 9 8	95 10 0	40 8 0	163 11 8	
Saugor ...	2,827 6 2	1,534 3 0	6,021 4 10	5,317 15 9	15,700 13 9	
Dacca ...	0 0 0	17 12 0	0 0 0	0 0 0	17 12 0	
Allahabad ...	598 7 9	15 8 0	317 8 0	5,741 5 2	6,672 12 11	
Cawnpore ...	12,795 3 1	11,116 3 3	14,130 9 8	0 0 0	38,042 0 0	
Futtehghur ..	99 0 0	0 0 0	1 4 0	0 0 0	100 4 0	
Lucknow ..	28,789 8 4	2,157 0 0	10,510 8 0	4,879 3 3	46,336 3 7	
Fyzabad ..	58 8 0	256 12 0	152 3 6	22 8 0	489 15 6	
Meerut ..	16,028 12 6	0 0 0	16,664 4 0	1,288 7 4	33,981 7 10	
Delhie ...	18 12 0	1,738 3 5	1,481 11 10	96 10 0	3,335 5 3	
Bareilly ...	109 13 4	491 14 3	0 0 0	3 4 0	604 15 7	
Agra ...	23,714 13 0	18,496 13 8	1,435 4 7	83 8 7	43,730 7 10	
Gwalior ...	2 7 0	228 4 6	4,541 8 0	273 0 0	5,045 3 6	
Umballa	30 8 0	26 4 0	638 12 9	37 14 0	733 6 9	
Kussowlie ...	0 0 0	0 0 0	121 4 0	0 0 0	121 4 0	
Jullunder ..	10,074 2 6	10,653 0 11	8,185 6 8	748 1 6	29,660 11 7	
Ferozepore ...	23,721 2 8	19,892 4 10	12,722 12 1	21,066 2 4	77,402 5 11	
Mooltan ..	126 10 5	408 13 3	0 0 0	431 7 0	966 14 8	
Lahore ...	62 4 0	154 7 6	189 10 10	10 10 0	417 0 4	
Sealkote ...	480 8 7	477 15 6	212 3 8	90 13 2	1,261 8 11	
Rawul Pindee ...	108 9 0	8 7 0	0 6 0	0 15 0	117 15 0	
Peshawur ...	61 4 0	7,458 9 8	3,039 11 3	3,937 9 10	14,497 2 9	
Grand Total ..	1,74,787 4 5	1,17,501 8 9	1,10,791 0 8	69,516 1 9	4,72,595 15 7	

W. B. Thomson,
Commissary General.

Commissary General's Office;
Fort William,
The 19th November 1860.

No. 843.

The following Contract has been concluded in the Ferozepore Division, Commissariat Department, from 1st October 1860 to 31st January 1861 :—

Elephant Gear.

	Rs.	As.	P.	
Hides ...	2	5	0	each.
Guddala (Kharowah) ...	8	12	0	„
Rope (Hemp) ...	1	0	6	„
Taut Guddie ...	3	12	0	„
Leather Buckets with ropes ...	1	3	0	„

W. B. Thomson,
Commissary General.

Commissary General's Office;
Fort William,
The 23rd November 1860.

No. 846A.

THE following Contracts have been concluded in the Peshawur Division, Commissariat Department, from 1st November 1860 to 30th April 1861 :—

AT PESHAWUR.

		Rs.	As.	P.	
Potatoes	...	6	14	0	per 100 lbs.

AT NOWSHERA.

		Rs.	As.	P.	
Potatoes	...	7	7	0	per 100 lbs.

ATTOCK AND CAMPBELLPORE.

		Rs.	As.	P.	
Potatoes	...	8	0	0	per 100 lbs.
Vegetables of sorts	...	1	8	0	„ „

W. B. THOMSON,
Commissary General.

COMMISSARY GENERAL'S OFFICE;
Fort William,
The 24th November 1860.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 96.] [2563]

The Calcutta Gazette.

SATURDAY, DECEMBER 1, 1860.

HOME DEPARTMENT.

No. 2297.

Fort William, the 29th November 1860.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA, DATED THE 9TH OCTOBER 1860.

Notification.—Mr. G. Bright, of the Civil Service, has, as a special case, been granted six months' leave of absence, on special private affairs, under Section XIV. of the Civil Service Absentee Rules, in lieu of the three months' privilege leave of absence granted him by the Government of Bengal.

No. 2298.

The 30th November 1860.

Erratum.—In the Notification No. 2276, dated 24th November, for the words "Captain W. Leach, "Her Majesty's 5th Regiment of Foot, to be *Aid-"de-Camp* to the President of the Council," read "Captain W. Leach, Her Majesty's 5th Regi-"ment of Foot, to be *Military Secretary* to the President of the Council."

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5769.

Fort William, the 29th November 1860.

With reference to General Order No. 1239, dated 3rd May last, it is notified that Her Majesty's Government has sanctioned the appointment of Monsieur. A. de Bellemare to be Vice-Consul for France at Cochin.

No. 5770.

The 30th November 1860.

Captain E. J. Spilsbury, Deputy Commissioner of Henzada, has obtained eight weeks' leave of absence to proceed to Calcutta, preparatory to applying for further leave to Europe, on Medical Certificate.

Captain Spilsbury made over charge of his Office to Lieutenant W. C. Plant, Assistant Commissioner, on the 14th instant.

W. GREY,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 139.

Fort William, the 28th November 1860.

Notifications.—M. W. J. Raynor received charge of the Office of the Civil Auditor, Madras, from Mr. W. Balmain, on the 12th instant.

No. 140.

Mr. W. Balmain received charge of the Office of the General Treasury, Madras, from Mr. E. F. Harrison, on the 12th instant.

C. HUGH LEGHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 29th November 1860.

No. 1168 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Bombay.
Lieutenant J. C. Lockwood, 2nd European Light Cavalry.	14th November 1860.

	Date of Arrival at Fort William.
Lieutenant C. H. Strutt, Bombay Artillery, Aide-de-Camp to His Excellency the Commander-in-Chief ...	20th November 1860.

Fort William, the 30th November 1860.

No. 1169 *of* 1860.—The permission granted by the Brigadier General Commanding in Southern China to Lieutenant W. R. Martin, of the 43rd Regiment Native Infantry, attached to the 19th Punjab Infantry, to proceed to the Cape of Good Hope, on Medical Certificate, and to be absent on that account for six months, from the 19th September 1860, under the new Regulations, is confirmed.

No. 1170 *of* 1860.—The under-mentioned men are admitted to Pension, as specified opposite to their respective names :—

Quarter-Master Serjeant James Quinn, of the 65th Regiment Native Infantry ...	Equivalent to two shillings and three pence per diem, payable in India.
Corporal Thomas Thornton, of Artillery ...	One shilling per diem, payable in Europe.
Serjeant Major Peter Greany, of the 2nd Regiment Infantry, Hyderabad Contingent..	Equivalent to two shillings and six pence per diem, payable in India.
Corporal Charles Magee, 1st Infantry Co., European Invalid Battalion ...	Rupees 14-14-6 per month, or equivalent to one shilling per diem, payable in India.

No. 1171 *of* 1860.—The following Orders, issued by the Resident at Hyderabad, are confirmed :—

No. 252, *dated 17th October* 1860.—Confirming the Order by the Officer Commanding 1st Infantry, Hyderabad Contingent, dated 15th October 1860, directing Lieutenant A. C. Havelock, Adjutant, 1st Infantry, Hyderabad Contingent, to officiate as Second in Command, in addition to his duties as Adjutant from that date, consequent on the departure of Captain Lilly, transferred to the 3rd Infantry, Hyderabad Contingent.

No. 258, *dated 24th October* 1860.—Confirming the Order by Captain G. Adey, Commanding 6th Infantry, Hyderabad Contingent, dated 16th October 1860, assuming charge of the Adjutant's Office from that date, consequent on the departure of Lieutenant Sinclair, Second in Command and Officiating Adjutant, 6th Infantry, Hyderabad Contingent, with Brigadier Hill, Commanding Hyderabad Contingent.

No. 262, *dated 2nd November* 1860.—Confirming the Regimental Order by Captain Prescott, Commandant, 3rd Infantry, Hyderabad Contingent, dated Hingolee, 20th October 1860, directing Captain Lilly, Second in Command, 3rd Infantry, Hyderabad Contingent, to act as Adjutant, in addition to his duties as Second in Command, from that date.

No. 1172 *of* 1860.—The following Order, issued by the Government of Bombay, is confirmed :—

No. 652, *dated 21st November* 1860.—Granting leave of absence to Europe, on Medical Certificate, to Lieutenant Arthur Upton Fox Ruxton, of the 66th or Goorkha Light Infantry ...	For fifteen months, under the new Regulations.

No. 1173 *of* 1860.—The following promotion is made :—

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
37th N. I.	Ensign Edward Packe ...	Lieutenant	13th October 1860.	Lieutenant J. L. Sawers, deceased.

No. 1174 *of* 1860.—Jemadar Gungoo, of the Allahabad Levy, is permitted to resign the Service, from the date of publication of this Order at the Head-Quarters of the Corps.

No. 1175 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant Augustus William Cripps, of the 26th Regiment Native Infantry, 2nd in Command, 14th Punjab Infantry ...	For eighteen months, under the old Regulations.

No. 1176 *of* 1860.—Subadar Brijlall Sing, late of the 67th Native Infantry, at present attached to the Agra Levy, whose promotion was announced in General Order by the Governor General, No. 281, dated Allahabad, 19th July 1858, is to rank from the 24th May 1857.

No. 1177 *of* 1860.—The services of Lieutenant J. W. Taylor, of the Regiment of Artillery, are placed at the disposal of the Foreign Department.

F. D. Atkinson, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL—ESTABLISHMENTS.

No. 291.

Fort William, the 30th November 1860.

Notification.—Lieutenant Colonel H. Yule, Secretary to the Government of India, in the Public Works Department, has reported his return to the Presidency from Sick leave this day, (30th November.)

The unexpired portion of the leave granted to Lieutenant-Colonel Yule, in Notification No. 182, of 11th August 1860, is hereby cancelled.

A. G. GOODWYN, *Major,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6103.

APPOINTMENTS.—*The 21st November* 1860.—Mr. A. Littledale to be a Marriage Registrar in Nuddea.

The 23rd November 1860.—Sub-Assistant Surgeon Tarincy Churn Dutt to the charge of the Charitable Dispensary at Arrah.

The 24th November 1860.—Mr. J. D. Gorden to be Secretary to the Local Committee of Public Instruction at Comillah.

The 27th November 1860.—Lieutenant P. H. M. Wynter to be Second in Command and Adjutant of the 9th Bengal Police Battalion.

Mr. J. Mackenzie, Deputy Magistrate and Deputy Collector of Chumparun, is transferred to Shahabad, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821.

Baboo Nobin Krishna Sircar, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Jajipore, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and Section I., Act X. of 1854, in Cuttack.

Baboo Shama Churn Chatterjee, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Tumlook, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, and Section I., Act X. of 1854, in Midnapore.

The following Gentlemen to officiate as Deputy Magistrates under Act XV. of 1843, and Deputy Collectors, under Regulation IX. of 1833, and to exercise respectively the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz* :—

Mr. L. C. Tissendic, in Bancoorah.
,, D. P. Stuart Menteth, in Rajshahye.
,, W. Stevens, in Baraset.
Baboo Ramakhoy Chatterjee, in Tipperah.

The 28th November 1860.

Baboo Kishen Chunder Rae, in Nuddea.

Mr. L. Barber, Deputy Magistrate and Deputy Collector of Tipperah, is vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, in that District.

The following Moonsiffs are respectively vested with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in the Districts named opposite to each, *viz* :—

Baboo Juggernauth Persaud Bannerjee, in Jessore.

Baboo Kedarnauth Bannerjee, in Rajshahye.

The 29th November 1860.—Mr. James Maenamara to be House Surgeon temporarily of the Medical College Hospital.

LEAVE OF ABSENCE.—*The 29th November* 1860.—The privilege leave for one month, granted by the Lord Bishop of Calcutta to the Reverend H. H. Harington, Chaplain of Cuttack is confirmed.

NOTIFICATION.—*The 24th November* 1860.—Under Section II. of Act XX. of 1856, it is hereby notified that the provisions of the Act shall have effect from this date in Kusbeh Nowada, in the District of Patna, and that, in conformity with Section III. of the aforesaid Act, the said place will, for the purpose of carrying out the provisions of the Act, be united with the Towns of Futwa and Bykutpore, also situated in the Patna District, in which the Act is already in force.

Under Section IV. of the Act, it is also notified that the boundaries of Kusbeh Nowada are the following, *viz* :—On the North Shafeepore, on the East Khooshrapore, on the South Bhoosukee and Malpore and on the West Chuck Hosen.

Under Section X. of the Act, it is also further notified that the Tax to be levied upon the inhabitants will be an assessment according to the circumstance and property of the persons liable to the same.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2892A.

Camp Muttra, the 16th November 1860.

Assistant Surgeon Joseph Christian Corbyn, M. D., is appointed to be Superintendent of the Central Prison at Meerut, from the date on which Surgeon H. M. Cannon vacated that appointment.

No. 2898A.

The usual preparatory leave of absence is granted to Mr. C. J. Richards, Officiating Magistrate and Collector of Hameerpore, to enable him to proceed to the Presidency, with the view of applying for Furlough to Europe on Medical Certificate.

No. 2909A.

The 17th November 1860.

Mr. W. Lane, Joint Magistrate and Deputy Collector of the 2nd Grade, who reported his return from the leave granted him in Orders No. 860A., dated 17th April last, on the 29th ultimo, is posted to Mozuffernugger.

Mr. Lane is allowed the usual leave, to enable him to join his appointment.

No. 1484.

The 23rd November 1860.

Privilege leave of absence for one month, under Section VII. of the Uncovenanted Absentee Rules, is granted to Moulvee Wujehoollah Khan, Cazee-ool-Coozat of the Court of Sudder Dewanny and Nizamut Adawlut, North-Western Provinces.

REVENUE DEPARTMENT.

No. 1580A.

The 16th November 1860.

Mr. James S. Pemberton is appointed a Junior Sub-Assistant, 3rd Class, on the Bundlecund Revenue Survey, from the 6th October 1860.

No. 809A.

The following Tehseeldars of the Seharunpore District are appointed to be Assessors, under Act XXXII. of 1860, in the Circles specified opposite their names:—

Ishk Lall Tehseeldar,	In the Tehseelee of Deobund.
Jawala Nauth Tehseeldar,	In the Tehseelee of Roorkee.
Abod Mahomed,	In the Tehseelee of Nukoor.
Hussun Mahomed, Officiating Tehseeldar,	In the Tehseelee of Seharunpore.

No. 329A.

Camp Goberdhun, the 20th November 1860.

Sheo Subai Sing, Foujdarry Sheristadar, is appointed to act as an Extra Deputy Collector, for the purposes of Act XXXII. of 1860, and will perform the duties of an Assessor in the 2nd Division of the City of Benares.

Rai Kishoon Dial Singh, Deputy Collector, is entrusted with the duties of an Assessor for the 1st Division of the City.

No. 330A.

The following Tehseeldars of the Benares District are appointed to be Assessors, under Act XXXII. of 1860, for the Circles specified opposite their names:—

Aga Ismael Allie Khan ..	In the Chundowlie Tehseel.
Pundit Gokul Chund ...	In the Huzoor Tehseel.

No. 331A.

Captain P. H. P. Gill, Cantonment Joint Magistrate of Benares, is appointed to be an Assessor, under Act XXXII. of 1860, within the limits of the Cantonments at that Station.

GENERAL DEPARTMENT.

No. 1295A.

Camp Muttra, the 17th November 1860.

In modification of Notification No. 1208A., of the 29th ultimo, the Reverend C. A. L. Whyte is appointed to be Chaplain of the Stations of Nagode and Nowgaon, in addition to that of Banda, with effect from the 15th ultimo.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

LAHORE, 15TH NOVEMBER 1860.

No. 441.—With the sanction of the Supreme Government, Mahomed Khan, late a Subadar in the 1st Punjab Infantry, and formerly of the Durbar Service, is granted a Pension of 18 Rupees a month, commencing from the date on which he resigned the Service, as a special case.

LAHORE, 16TH NOVEMBER 1860.

No. 442.—Ressaldar Chutter Sing, of the Lahore Division Mounted Police, is suspended from rank and pay for six months.

8th Police Battalion.

No. 443.—*Transfer.*—Jemadar Shere Sing, from the late Hoshyarpore Levy, as Havildar, to fill an existing vacancy.

LAHORE, 17TH NOVEMBER 1860.

3rd Regiment Punjab Cavalry.

No. 444.—*Leave of Absence.*—Lieutenant and Adjutant W. C. B. Ryan, for two months, from 10th November 1860, or from such date as he may avail himself of it, to proceed to Bombay, on Medical Certificate, preparatory to applying for leave to Europe on the same account.

No. 445.—Subadar Sadul Khan, of the Huzara Mountain Train, having established his claim, under the Rules relating to Soldiers of the late Durbar, to a higher rate of Pension than that assigned in Punjab Order No. 334, dated 13th August last, that order is cancelled, and the Subadar is granted a monthly Stipend of Rupees 33-8 (thirty-three and eight annas,) with effect from the 1st August 1860.

10th Punjab Police Battalion.

No. 446.—*Transfer.*—Sepoy Futteh Sing, from the 8th Punjab Police Battalion.

No. 447.—The Brigade Order dated 1st November 1860, by Brigadier General N. Chamberlain, C. B., Commanding Punjab Irregular Force, making the following transfers, is confirmed:—

Captain H. L. Millett, 2nd in Command, 1st Punjab Cavalry, to 5th Punjab Cavalry.

Lieutenant J. Gillespie, 2nd in Command, 5th Punjab Cavalry, to 1st Punjab Cavalry.

No. 448.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers of the Punjab Irregular Force are admitted to the Native Family Pension, from the dates specified opposite to their respective names ; and the Pay Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

Names of Claimants.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made. Names.	Rank.	Last Corps.	Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
Fzetoo, (deceased) ...	80	0	5	0	Dogra Rajpoot,	A very old man; a cripple,	Village of Beil, in the Zillah of Kangra ...	Father,	Balah ...	Sepoy.	4th Regiment Punjab Infantry,	10th Nov. 1857.	31st Aug. 1859.	2-12	To date of demise	Meerut.
Ramdaie, ...	61	0	5	3	Gundi-kóke,	Blue spot on chin, and another on right hand between fore-finger and thumb,	Village of Kozi-an, in the Zillah of Rawul Pindee,	Mother,	Sahij Sing	Ditto.	Corps of Guides,	23rd Apl. 1860.	11th July 1860.	2-12	For Life.	Ditto.
Hurree Sing, ...	51	0	5	7	Bindra,	Scar of an axe on the left ankle, left year slit by a ring,	Village of Kullar, in the District of Rawul Pindee	Father,	Boodh Sing.	Ditto.	Ditto.	23rd Apl. 1860.	Ditto.	2-12	Ditto.	Ditto.

G. Hutchinson, *Major*,
Offg. Secy. to Govt., Punjab.

[293]

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	... Chests	1,220
Ditto of Benares ditto	... „	560
Total Chests	...	1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertized for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do. Tuesday, 7th March „ -	1220	560	1780
Do. Wednesday, 10th April „ -	1220	560	1780
Do. Wednesday, 8th May „ -	1220	560	1780
Do. Monday, 10th June „ -	1220	560	1780
Do. Monday, 8th July „ -	1220	560	1780
Do. Monday, 5th August „ -	1220	560	1780
Do. Monday, 9th September „ -	1220	560	1780
Do. Tuesday, 7th October „ -	1220	560	1780
Do. Wednesday, 6th Nov. „ -	1220	560	1780
Do. Thursday, 5th December „ -	1244	601	1845
Total -	18444	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
* Behar ...	14,664
Benares ...	6,761
	21,425

Article of the Convention above referred to.

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such sup- "ply shall not exceed three hundred chests in each "year, and the price for the same shall be deter- "mined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium

"applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so ap- "plied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.*:—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

No. 1359.

FROM HONBLE A. EDEN,

Officiating Junior Secretary to the Board of Revenue,

TO THE AGENT, ORIENTAL BANK CORPORATION.

Dated Fort William, the 30th November 1860.

SIR,—IN continuation of my letter No. 1261, dated 19th instant, I am directed by the Board of Revenue to inform you, that a Power of Attorney executed in England will not be required to be impressed with the Indian Stamp before it can be acted upon in this Country.

STAMPS.
W. J. ALLEN, ESQ.

2. I am further to inform you that the Board are advised that mortgages, assignments or acknowledgments, of the description mentioned in Article 41, cannot be stamped in triplicate in the same manner as Foreign Bills of Exchange drawn in sets of three.

3. If however, one part of a set of these documents be duly stamped, no penalty will attach to the parties executing or receiving the set, on account of the second and third parts not being stamped; provided that such second and third parts refer to the first, and do not profess to be complete in themselves. But in such cases the second and third parts would not, the Board think, be receivable in evidence in any Court in India as original documents; though they would probably be admitted as secondary evidence of the original, upon proof of the loss of the first part, and of the fact of such first part having been duly stamped. The mere statement on the second or third parts, that the parts are duly stamped (though it should always be inserted,) will not of itself establish the fact that the original was duly stamped.

I have, &c.,

A. EDEN,
Offg. Junior Secretary.

PUBLISHED for general information.

CALCUTTA UNIVERSITY.

Notice.

AN Examination for admitting Candidates into the University will be held at the Town Hall, Calcutta, from Monday the 3rd, to Thursday the 6th proximo, commencing on each day at 10 A. M.

Candidates arriving by the 10 o'clock Railway Train will be admitted up to 10-15, on producing their return Railway Tickets.

All other Candidates will be required to be in attendance on each day before 10 A. M., after which hour they will not, *under any circumstances*, be admitted.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

Ecclesiastical.

CONFIRMATION.

NOTICE is given that the Right Reverend the Lord Bishop of Calcutta purposes to hold a Confirmation in English, in the Cathedral Church of Saint Paul, Calcutta, on Thursday, the 7th February next.

Divine Service will commence at 10½ o'Clock.

Candidates for Confirmation are requested in the mean time to apply to their respective Ministers, or to the Officiating Chaplains of their respective Districts, for the purpose of being examined, and, if approved, receiving the necessary Ticket.

W. H. ABBOTT, *Jr.*,
Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860.

Ecclesiastical.

ORDINATION.

THE Lord Bishop of Calcutta purposes to hold a General Ordination of Priests and Deacons, in Saint Paul's Cathedral, on Sunday, the 10th February next.

Divine Service will commence at 10½ o'Clock A. M., and the Sermon will be preached by the Venerable the Archdeacon.

Candidates for Holy Orders are desired to forward their papers within three weeks of the time specified, addressed to Reverend T. H. BURN, Chaplain to the Lord Bishop.

W. H. ABBOTT, *Jr.*,
Offg. Registrar and Secretary.

CALCUTTA,
The 27th November 1860.

Memorandum.

THE Time Ball at the Tower in Fort this day dropped wrong.

RADHANATH SICKDHAR,
In charge of the Observatory.

SURVEYOR GENERAL'S OFFICE,
Calcutta, 26th November 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who died at Darjeeling on the 27th October 1860, are under the Seal of this Court, and will be made over to any person duly and legally authorized to receive the same.

G. W. BISHOP,
Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE;
Darjeeling,
The 31st October 1860.

Notification.

BILLS at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal:—

Districts.	*Amounts available on this date.*
Akyab,	... 2,00,000 at one per Cent. prem.
Backergunge,	... 1,80,000
Bogra,	... 1,00,000
Chittagong,	... 1,00,000
Cuttack C. D.	... 1,00,000
Dinagepore	... 1,80,000
Gowalparah,	... 20,000
Hooghly	... 1,00,000
Jessore,	... 1,00,000
Jorehaut,	... 1,00,000
Kamroop,	... 20,000
Luckimpore	... 50,000
Maldah,	... 90,000
Mymensing,	... 20,000
Nuddea,	... 1,50,000
Purneah,	... 1,00,000
Pubna	... 40,000
Tipperah	... 2,50,000

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

BENGAL ACCTT.'S OFFICE,
The 30th Nov. 1860.

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

Notice

IS hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

শরিফ আফিস ১৩ অক্টোবর ১৮৬০ সাল।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ডিশেম্বর সন ১৮৬০ সাল মঙ্গলবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলিএমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলিএমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন।

এই সেশীয়ান যতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রতি দিবস এগারো ঘণ্টার সময় বসিবেক এ বিষয় সকলে স্মরণ রাখুন।

C. H. BROWN,
Sheriff.

Nuddea Rivers.

Report shewing the least depth in the present Navigable Channels, from the 19th to the 25th November 1860.

NAMES OF RIVERS, &c.	Least Depth of Water.	Remarks.
MATABANGAH.		
Above Entrance in Ganges ...	Ft. In. 8 6	
On the Entrance Shoal	4 9	
Thence to Hat Boleah, 44 Miles ...	3 6	Hat Boleah to Allickdeah by Road, 11 miles or so.
Hat Boleah to Allickdeah ..	closed.	
Allickdea to Kishengunge, 38 Miles ...	2 5	
Kishengunge to Hooghly River 34 miles ...	3 6	
BHAGIRUTTEE.		
Entrance ...	closed.	Bhagiruttee River will be kept open from Jeagunge and Moorshedabad, &c., to the Hooghly River.
Jeagunge to Cutwah, 60 Miles ...	2 5	
Cutwa to Nuddeah, 46 Miles ...	3 0	

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

The 27th November 1860.

Notice

Is hereby given that, by virtue of the SIR JAMSETJEE JEJEEBHOY Baronetcy Act being No. 20 of 1860 of the Legislative Council of India, the second and present Baronet has assumed the names of "JAMSETJEE JEJEEBHOY" in lieu of the names by which he has hitherto been called or known, and will henceforth name, style, and write himself by the names of "JAMSETJEE JEJEEBHOY" on all occasions whatsoever.

By Order,

(Sd.) POLLOCK, FAITHFULL, AND KEIR,
Solicitors for Sir Jamsetjee Jejeebhoy, Baronet.

BOMBAY,
The 12th November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aughun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th.*—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapore, Pergunnah Dungsee ...	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Cusmer ...	1673 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah ...	229 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee ...	16 7 9¾	270 0 0

H. ROSE,

Collector of Sarun.

SARUN COLLECTORATE,
The 2nd November 1860.

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraitch. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. FORBES, *Lieut.*,

District Supdt. O. P., Baraitch.

Wanted.

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W MORRIS BEAUFORT,

Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold to the highest bidders above the upset price.

2*nd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.

3*rd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th.*—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th.*—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th.*—The right of Government to all Minerals to be reserved.

No. of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.			Sudder Jumma.			Upset Price.			Remarks.
		Mehals to be sold on the 14th Dec. 1860. *Kedarkoond Estate.*	Bgs.	C.	B.	Rs.	As.	P.	Rs.	As.	P.	
1	191	Rampoora, 12 annas share Pergunnah Kedarkoond ...	631	0	12	386	4	7½	1,037	1	7	The farming lease of all these Mehals will expire in 1864-65, 1271 U. The rent paid on such lease is the amount shewn in Column 5.
2		Rampoora 4 annas share Pergunnah Kedarkoond ...	256	2	12	141	4	6½	371	15	1½	
3		Phalaspoor Pergunnah Kedarkoond.	747	6	8	556	1	2¾	1,478	15	10	
4		Nookoria ditto ditto ...	117	6	12	104	7	7½	268	6	1½	
5		Chhoochhurra ditto ditto ...	1,189	2	10	961	12	2¾	2,525	14	10	
6		Singarpore ditto ditto ...	720	16	12	528	1	4¾	1,408	12	1½	
7		Bhabanеepoor ditto ditto ...	26	15	8	20	8	8½	53	10	4½	
8		Kantachowkie ditto ditto ...	361	9	8	324	8	6¼	861	14	10	
9		Chuck Momeen ditto ditto ...	426	13	4	353	3	9	921	5	8½	
10		Paharpoor ditto ditto ...	408	1	5	325	10	5	863	10	10½	
11		Shahapore ditto ditto ...	618	3	14	430	2	6½	1,137	12	10	
12		Chundeepore ditto ditto ...	708	11	1	338	13	1¼	902	0	2	
13		Bhagedund ditto ditto ...	125	14	10	41	10	1⅝	97	4	4	
14		Bissreegaria ditto ditto ...	192	5	8	158	4	8½	414	5	11	
15		Chuck Pursooram do ditto ...	221	2	12	204	14	4½	549	6	9	
16		Chuck Magoorea ditto ditto ...	138	6	8	110	8	11	286	3	8½	
17		Azmutpore *alias* Hurreechorpore Pergunnah Kedarkoond ...	91	9	4	63	5	2	168	13	1	
18		Juklia Pergunnah Kedarkoond ...	54	4	8	34	8	0	92	0	0	
		Khurrukpore Estate.										
19	192	Chuck Sreemunt Pergunnah Khurrukpore ...	46	10	0	47	7	4¼	126	8	11½	
20		Chuck Bamoon Pergunnah Khurrukpore ...	76	10	8	77	2	5¼	205	11	11	
21		Dakhin Semolia Pergunnah Khurrukpore ...	605	14	12	443	2	10¾	1187	13	0½	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	Remarks.
		Khurrukpore Estate.	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
22		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...	1,484 9 8	509 5 1½	2,703 10 3	
		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...		509 5 1½		
				1,018 10 3		
23		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...	1,579 6 4	510 15 7	2,719 5 7½	
		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...		510 15 7½		
				1,021 15 2½		
24		Babéhattee Pergunnah Khurrukpore	992 4 4	834 12 7½	2,262 4 9½	
25		Nischunta ditto ditto ...	427 7 8	389 5 2⅜	1,044 3 3	
26		Shamnugger ditto ditto ...	468 2 0	419 9 2½	1,131 2 0½	
27		Futtey Mohamud Pergunnah Khurrukpore ...	178 10 8	139 3 7⅜	374 4 4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukpore ...	499 12 0	340 2 2⅜	1,379 5 4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukpore ...		170 1 1⅞		
				510 3 4½		
29		Chatra Pergunnah Khurrukpore ...	256 3 0	233 6 10	628 7 6½	
30		Jetthea Pergunnah Khurrukpore ...	341 10 0	323 15 0⅜	875 3 9	
31		Radhaballubpoor Pergunnah Khurrukpore ...	402 7 0	237 2 3⅜	709 0 6½	
		Mehals to be sold on the 15th December 1860.				
32		Bellagarea Pergunnah Khurrukpore..	271 7 4	220 6 11	590 13 1½	
33		Sufeabad Pergunnah ditto ...	985 12 4	425 0 6½	1,141 6 9	
34		Chuck Monohur Pergunnah ditto ...	81 10 0	78 9 8¼	209 9 10	
35		Kajla Pergunnah ditto ...	1,332 18 4	1,120 9 3	3,029 10 8	
36		Moysa Pergunnah ditto ...	1,132 4 5	966 15 6¾	2,616 5 2	
37		Chuck Deolee Pergunnah ditto ...	77 12 0	75 10 7	214 9 0½	
38		Sreekistopore Pergunnah ditto ...	1,612 1 11	1,347 7 5½	3,067 14 9	
39		Rajgaun Pergunnah ditto ...	258 17 8	215 0 9½	576 7 5	
40		Neemguriapatna Pergunnah ditto ...	141 3 12	53 15 8	146 15 1½	
41		Paiknugoree Pergunnah ditto ...	434 9 0	441 7 2½	1,192 10 7½	
42		Chukanooram Pergunnah ditto ...	43 12 8	42 5 8⅜	112 15 3	
43		Sarboosoobee Pergunnah ditto ...	269 8 12	178 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto ...	387 0 8	371 10 6¼	999 1 5	
45		Chuck Mukrampore Perg. ditto ...	1,967 17 0	1,603 1 5⅜	4,290 14 7	
46		Seersee Pergunnah ditto ...	237 6 12	145 14 11⅞	393 2 7	
47		Teghurree Pergunnah ditto ...	107 8 8	92 1 5⅜	248 9 3	
48		Jinsur Pergunnah ditto ...	688 10 12	516 1 1	1,385 4 10½	
49		Kuddurppoor Pergunnah ditto ...	1,021 1 12	498 9 7	1,331 0 2	
50		Dealegohal Pergunnah ditto ...	1,662 13 6	1,364 9 8	3,619 3 8	
51		Buradeeha Pergunnah ditto ...	1,795 15 4	1,294 8 8½	3,612 15 10	
52		Poparara Pergunnah ditto ...	1,565 5 0	883 10 4½	2,348 2 4½	
53		Nyabuan Pergunnah ditto ...	712 2 12	366 9 7½	987 1 7	
54		Jharea Pergunnah ditto ...	989 14 4	682 9 4½	1,862 15 0	
55		Dhenkea Bykuntopore Pergh. ditto ...	77 5 0	62 6 0	216 9 11½	
56		Jupbulee Pergunnah ditto ...	111 6 4	131 4 4	354 0 10½	
57		Juphulls Pergunnah ditto ...	928 18 4	873 11 4⅜	2,339 14 4½	
58		Inela Pergunnah ditto ...	1,144 16 8	1,330 14 2½	3,101 14 9	
59		Kowsowla Pergunnah ditto ...	548 17 12	318 7 7½	818 13 1½	
60		Sanjoonl Pergunnah ditto ...	1,352 5 8	753 12 10⅜	2,048 13 5	
61		Gamjarampore Pergunnah ditto ...	1,872 6 2	1,030 3 7	2,769 2 3	
62		Khatdanga Pergunnah ditto ...	1,931 19 0	1,560 13 5½	4,179 11 3	
63		Kasnallee Pergunnah ditto ...	93 10 12	56 0 1	166 2 6½	
64		Boolbool Chattee Pergunnah ditto ..	186 1 4	85 2 9½	98 12 9	
65		Poub Deoalee Pergunnah ditto ...	780 10 4	750 18 9½	2,024 4 7	

Midnapore Collectorate,
The 25th October 1860.

F. R. Cockerell,
Offg. Collector.

Sheriff's Sale; Calcutta, 30th November 1860.

NOTICE is hereby given that, on Thursday, the thirteenth day of December next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Omdah Begum.

The Right, Title, and Interest of the said Omdah Begum, of, in, and to the following landed property, *viz.*:—

1. All that upper-roomed brick-built messuage, tenement, or dwelling-house, with the piece of land thereunto belonging, containing three cottahs and seven chittacks, more or less, situate at Moocheparrah, in Mirzapore, in the Town of Calcutta.

2. And also all that four annas' portion of the Aima lands of Mouza Meerpore, and the Aima lands measuring one hundred and five beegahs, situate in the Mouzah Bhudwah, and the five annas and one pie portion of the Aima lands in Mouzah Chakomalie, and a two annas' portion of the Aima land in Mouzah Satghurra, in the Zillah of Hooghly, in Pergunnah Boro, the yearly income whereof is Rupees 774-8-0, including Government Revenue and Contingencies.

The conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

Sheriff's Sale; Calcutta, 1st December 1860.

NOTICE is hereby given, that, on Thursday, the thirteenth day of December instant, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Kanty Chunder Paul.

The Right, Title, and Interest of the said Kanty Chunder Paul, of, in, and to the following landed property, *viz.*:—

1*st*. An upper-roomed brick-built House, No. 7, with a piece of land thereunto belonging, containing by estimation five cottahs, more or less, situate at Armaneetollah, in the Town of Calcutta.

2*nd*. Also a three-storied brick-built House No. 19, with a piece of land thereunto belonging, containing by estimation five cottahs, situate, lying, and being at a place called Pearahtollah Lane, in Machooa Bazar, in the Town of Calcutta.

3*rd*. Also an upper-roomed brick-built family dwelling-house, No. 28, with a piece of land thereunto belonging, containing by estimation four cottahs, more or less, situate, lying, and being at a place called Chasa Dhobaparrah, Jorasanko, in the Town of Calcutta.

4*th*. Also a lower-roomed House, with a piece of land thereunto belonging, containing by estimation three biggahs, more or less, situate, lying, and being at Khatro Goberdangah, called Palparrah, in the Zillah of Nuddea.

5*th*. Also a piece of garden ground, with a Tank and several Trees growing thereon, containing by estimation one biggah and ten cottahs, more or less, situate at the same place.

And also a quantity of Mule Twist and damaged Cloths, and few other articles of Household Furniture, &c., &c., &c., the property of, and belonging to the said Kanty Chunder Paul.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

30*th November* 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday, the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7*th November* 1860.

Bank of Bengal.

NOTICE is hereby given that, in conformity with Section XIII. of the Charter (Act VI. of 1839), a Meeting of the Proprietors will be held at the Bank, on Monday, the 10th December, at 10 A. M., to elect two Directors in the room of C. H. Brown and W. McAdam Stewart, Esquires, who go out of the Direction by rotation.

The Poll will close at 3 P. M.

By Order of the Directors,

GEO. DICKSON,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the Week ending 28th Nov. 1860.

LIABILITIES.					ASSETS.				
Proprietors' Capital	...	...	1,07,00,000	0 0	Government Securities	...	...	11,39,077	6 0
Reserve Fund ...	...	...	2,05,001	1 9	Dues from Government	...	...	51,257	8 0
Current Accounts	...	...	1,90,32,513	7 3	Cash ...	...	...	2,98,30,938	1 6
Cash Credits Undrawn	...	...	3,04,257	1 0	Loans on Deposit of Securities	...	...	86,91,800	0 0
Other Claims ...	...	...	2,83,050	3 7	Discount Loans on ditto ...	...	...	44,79,250	0 0
Bank Notes ...	...	...	1,54,91,235	0 0	Accounts of Credit on ditto	...	...	3,87,700	0 0
Post Bills ...	...	...	3,78,433	3 7	Government Bills discounted	...	...	4,32,790	1 5
Profit and Loss (*Rebate Account*)		...	34,935	6 4	Mint Certificates ditto ...		...	21,481	1 11
					Mercantile Bills ditto		...	11,58,173	3 1
					Dead Stock ...	...	...	1,81,157	4 7
					Stamp Duties ...	...	...	2,138	6 0
					Interest accrued	...	...	618	12 0
		Co.'s Rs.	4,61,29,431	6 6			Co.'s Rs.	4,61,29,431	6 6

Published by order of the Directors.
GEO. DICKSON,
Secretary and Treasurer.

G. W. MOULTRIE,
Accountant.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William Hovenden Thacker, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent shall be discharged personally as well as to his after-acquired property from all liability for debts, claims, and demands of all the Creditors following whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Cartner, Newson and Co., Messrs. D. Wilson and Co. Messrs F. W. Browne and Co., Messrs. Spence and Co., Messrs. Bathgate and Co., John Parry, Esq., W. R Lackersteen, Esq, Ramchund Dey, Messrs. Paxton and Co., Narain Sing, Messrs. Charles Nephew and Co., Messrs Rankon and Co., Messrs. Bealie and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. T. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq., Grant, Esq, M. Boudet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq., Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobocoomar Mullick.

Pittar and Payne, *Attorneys.*

Chief Clerk's Office, 23rd November 1860.

In the matter of John Baillie Nelson, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Robertson, *Attorney.*

Chief Clerk's Office, the 27th November 1860.

In the matter of Richard Willoughby Blackmore Dorrett, an Insolvent. } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in his Schedule as Creditors, or claiming to be Creditors, respectively, except Radamohun Pyne and Co., for Company's Rupees 3,638-6-3, who appear not to have been served with the notice of the day of hearing in this matter.

Abbott, *Attorney.*

In the matter of George Hodges, an Insolvent. } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in his Schedule as Creditors, or claiming to be Creditors, respectively, except Messrs. Cutler and Co. for Co's Rs. 35, who appear not to have been served with the notice of the day of hearing in this matter.

Shircore, *Attorney.*

In the matter of Maria Peters, an Insolvent. } On Saturday, the 24th day of November instant, by an order of this Court, the said Insolvent was adjudged entitled to her personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in her Schedule as Creditors, or claiming to be Creditors, respectively, except Dutt Brothers and Co. for Company's Rupees 770; Ramjaun Ally for Company's Rupees 125; and Camoo for Company's Rupees 80, who appear not to have been served with the notice of the day of hearing in this matter.

Downing, *Attorney.*

In the matter of Russickloll Day, an Insolvent. } On Saturday, the 24th day of November instant, by an order of Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. cap. XXI., as to all persons named in his Schedule as Creditors, or claiming to be Creditors, respectively.

Leslie and Pearson, *Attorneys.*

Chief Clerk's Office, 30th November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Calcutta Trades' Association.

MR. T W. PAYNE has been appointed Secretary of the Trades' Association from this date.

TRADES' ROOM,
The 30th November 1860.

Lost during the Mutinies.

THE following Government 4 per Cent. Promissory Notes:—

No.	4856 of 1835-36 for	Rs.	2,000
„	8436 of 13674 of 1835-36	„	1,000
„	2444 of 7439 of 1842-43	„	1,000
„	10310 of 1842-43	„	500
„	39238 of 1854-55	„	4,000

J. C. PARRY,
Manager.

DELHI BANK CORPORATION LIMITED,
The 21st November 1860.

Lost.

SECOND-HALF of a Bank of Bengal Note, No. 27484, for Company's Rupees 10.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 6505.

THE Public are informed that an Experimental Post Office will be opened on the 1st proximo, at Rampore Hât on the Railway Line between Cynthea and Rajmahal.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 28th November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2055.

The 22nd November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Monday, the 3rd idem, *viâ* Marseilles only.

Letters and Papers for transmission *viâ* Bombay will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *viâ* Trieste:—

Rates of Postage.

Under	¼	Ounce	Rs.	0	6 0
„	¼	„	„	0	8 0
„	½	„	„	0	14 0
„	1	„	„	1	1 0

No. 2077.

The 24th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage.	Weight.			*Viâ* Marseilles.			*Viâ* Southampton.		
	Under ¼	ounce	Rs.	0	6	0	Rs.	0	4 0
	„ ¼	„	„	0	8	0			
	„ ½	„	„	0	14	0	„	0	8 0
	„ 1	„	„	1	0	0			
	„ 2	„	„	2	0	0	„	1	0 0

No. 2073.

The 23rd November 1860.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Tuesday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 2105.

The 29th November 1860.—Notice is hereby given that the Mail for Port Blair, for transmission per Steamer *Fire Queen*, will be closed at this Office, on Tuesday, the 4th proximo, at 6 P. M.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of October 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Colombo.	29th Nov. 1860, at 4-20 P. M.	5¼ P. M.	8¼ P. M.	8¼ P. M.	2 H. 45 M.	4	3	7	39	19	58	
											7	
										Total	65	
										France	3	
										Hong-Kong	1	
										Singapore	1	
										Galle	1	
										Melbourne	2	
										Madras	2	
										Malta	1	Bag.
										Alexandria	1	„
										Gibraltar	1	Packet.
										Bagdad	1	„
										Suez	1	„
										Galle	3	„
										Penang	1	„
										Bombay	1	„
										Aden	1	„
										Hong-Kong	1	„
										Australia	10	„
										Ditto	8	Bags.
										Total	105	

The 30th November 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Home and Secretariat at Calcutta.*

The Calcutta Gazette,

EXTRAORDINARY.

SATURDAY, DECEMBER 1, 1860.

No. 2303.

NOTIFICATION.

Fort William, Home Department.

THE 30TH NOVEMBER 1860.

THE Right Hon'ble the Secretary of State for India in Council having appointed MR. CECIL BEADON to be an Ordinary Member of the Council of the Governor General of India, it is hereby notified that the said MR. CECIL BEADON has under his appointment this day taken his Seat in Council under the usual Salute from the Ramparts of Fort William.

By Order of the Hon'ble the President in Council,

W. GREY,
Secretary to the Government of India.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 97.] [2581]

The Calcutta Gazette.

WEDNESDAY, DECEMBER 5, 1860.

HOME DEPARTMENT.

No. 2310.

Fort William, the 30th November 1860.

Appointment.—Lieutenant H. T. Duncan, 46th Madras Native Infantry, to be Inspector-General of Police in the Province of Pegu.

No. 2324.

The 1st December 1860.

Notification.—The under-mentioned gentlemen, appointed by the Secretary of State Members of Her Majesty's Civil Service on the Bengal Establishment, reported their arrival at the Presidency by the Steam Ship *Colombo*, which reached the Sandheads on the 28th ultimo; *viz.* :—

Mr. G. E. M. Argill,
„ W. M. Tidy, and
„ A. Sells.

No. 2325.

The under-mentioned Specification of an Invention has been filed, under the provisions of Act No. XV. of 1859, in the Office of the Secretary to the Government of India in the Home Department, and has been sent to the Office of one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces.

A copy of the Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department, to public inspection, upon payment of a fee of one Rupee, and a certified copy of any Specification will be given to any person requiring the same; on payment of the expense of copying :—

No. 55, William Judson Addis, Assistant Engineer, Madras Railway, Salem, for "A Trenail Cutting Machine."

No. 2326.

The 4th December 1860.

Mr. E. F. Harrison, of the Civil Service, reported his departure from India, on Furlough, on the 13th ultimo, by the Steamer *Nubia*.

No. 2327.

The Hon'ble the President in Council is pleased to re-attach to the Bengal Division of the Presidency of Fort William, Mr. J. C. Dodgson, of the Civil Service, who reported his return from Furlough on the 28th ultimo.

The Furlough available, by the return to India of Mr. Dodgson, is assigned to Mr. F. A. B. Glover, of the Civil Service, for three years from the date of his embarkation for Europe.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5832.

Fort William, the 1st December 1860.

Lieutenant J. W. Taylor, Artillery, is appointed an Assistant in the Nagpore Survey.

No. 5833.

Lieutenant-Colonel L. Macqueen is permitted to resign the appointment of Officiating Judicial Commissioner in Mysore from the 18th December.

No. 5834.

Major D. Brown, Deputy Commissioner of Prome, has obtained leave of absence, from the 8th June to the 3rd July last, in extension of that granted him in General Order dated 27th April 1860, No. 1132.

No. 5835.

Mr. H. P. Onslow, Collector of Customs at Meeaday, has obtained leave of absence for twelve months, to proceed to Europe, on Medical Certificate, under Clause II, Section V. of the Uncovenanted Civil Absentee Rules, and one month's preparatory leave.

No. 5836.

The 4th December 1860.

Narain Swamy Naidoo, Extra Assistant Commissioner, Raichore Doab, has obtained leave for one month, on Medical Certificate, in extension of that granted in General Order dated 13th November, No. 5425.

No. 5837.

Lieutenant C. R. Shaw, of the Oudh Commission, is granted one month's leave, under Section XII. of the Amended Absentee Rules.

No. 5838.

The Honorable the President in Council is pleased to recognize the appointment of Mr. J F. W. Niebuhr, as Consul for Oldenburgh at Rangoon.

No. 5839.

The Honorable the President in Council is pleased to recognize the appointment of Mr. J. F. Capelle, as Consul for Hamburgh at Rangoon

No. 5840.

Lieutenant K. Neave, 24th Bombay Native Infantry, is appointed to do duty with the Central India Horse.

No. 5841.

Captain Tulloch, Cantonment Joint Magistrate of Gondah, to be an Assessor, under Section XXXI. of Act XXXII. of 1860, in that District.

No. 5842.

The following Officers are appointed Assessors in the Province of Pegu, under Section XXXI. of Act XXXII. of 1860:—

Captain R. D. Ardagh, for the District of Rangoon.

Lieutenant-Colonel A. Fytche, for the District of Bassein.

Major D. Brown, for the District of Prome.

Mr. T. J. Fallan, for the District of Henzada.

Captain C. P. Hildebrand, for the District of Tharrawaddy.

Captain M. B. S. Lloyd, for the District of Toungoo.

No. 5843.

In correction of General Order, dated November 6th, No. 5280, it is hereby notified that Lieutenant R. O. H. Forbes, Assistant Commissioner in Oudh, has passed the prescribed examination, by the lower standard, in Revenue and Criminal Law only.

No. 5844.

Major H. L. Evans assumed charge of the Office of Deputy Commissioner of the Fyzabad District from Captain C. R. Shaw on the 15th November.

No. 5845.

Major H. Forbes assumed charge of the Office of Political Assistant in Western Malwa on the 15th November.

No. 5846.

Mr. St. George Tucker received charge of the Office of Commissioner and Superintendent of the Baiswarra Division, Oudh, from Major H. L. Evans on the 15th November.

No. 5847.

Lieutenant-Colonel S. A. Abbott resumed charge of his duties as Commissioner of Lucknow on the 12th November.

Lieutenant-Colonel L. Barrow, C. B., assumed charge of the Office of Chief of Police on the same date.

Captain J. Reid, Deputy Commissioner, resumed charge of the Sultanpore District on the same date.

Captain J. Perkins resumed charge of the Hurdui District, on the 19th November, from Mr. C. Lindsay.

No. 5848.

Mr. D. F. Macleod, Financial Commissioner for the Punjab, reported his arrival in Bombay from England on the 14th November.

W. Grey,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 141.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 26th November 1860.

READ an Extract from the Military Department, No. 267, dated the 8th instant, forwarding for consideration and orders two letters from the Officiating Military Auditor General, Fort William, submitting a summary of opinions and instructions which have been communicated by him to Pay-Masters, &c., regarding the levy of the Income Tax.

RESOLUTION.—The Hon'ble the President in Council is pleased to pass Orders on the above, as shewn in the last Column of the following Tabular Statement :—

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
1. The Officiating Auditor of Commissariat Accounts, having enquired if Executive Officers are to deduct Income Tax from all Bills, also as to the course to be pursued in respect to the Bills of Agents and Contractors for Supplies furnished to the Troops, or for other Government purposes, has been informed, by the Officiating Military Auditor General, that, as the duty of the several Ex-Officio Assessors for Military Pay and Allowances extend only to the Pay and Allowances passed by them, he should make the necessary assessment on such Pay and Allowances, and that the Bills of Agents and Contractors for Supplies or otherwise do not come under his notice, as the Drawers will have to satisfy the properly constituted authority as to their profits in trade towards their being subjected to the operations of the Act.	This appears to be correct.
2. The Pay-Master and Superintendent of Native Pensioners, Barrackpore, having enquired if, at the half-yearly payment in November (current), Income Tax is to be recovered from such of the Native Pensioners as are liable to it, for the whole preceding six months, or only from 1st August 1860, the Officiating Military Auditor General has informed him, (First), that the Tax is leviable on all sums that become due and payable on and after the 31st July 1860; and (Secondly), that the Stipends of Native Pensioners being payable half-yearly, *viz.* on the 1st May and 1st November, the Stipends that become due on the former date are, if unpaid, exempt, but those that become due on the 1st November (current) will be liable to the Tax for the full half year, *viz.* from 1st May to 31st October.	The first part of the Officiating Military Auditor General's reply is incorrect. The Tax is leviable on all sums that become due and payable on and after the 1st August 1860, not on and after the 31st July 1860. The second part appears to be correct.
3. The Officiating Military Auditor General has informed the Reverend F. Lewis, Pro-Vicar Apostolic of Hindoostan, that the salaries of Roman Catholic Priests are not exempted from Income Tax.	This appears to be correct.
4. The Officiating Deputy Pay-Master at Benares having, with reference to a letter from Major Thorpe, Invalid Establishment, objecting to the deduction made from him of Income Tax, requested a reference on the subject to Government, has been informed by the Officiating Military Auditor General that, as the decision of Government, communicated in the Circular letter No. 11 of the 9th August last, has set the matter at rest, in respect to the liability of Military Pensioners in the receipt of Pay, &c., equal to or in excess of that of a Captain of Infantry, the request made by him cannot be acceded to.	This appears to be correct.

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
5. The following instructions have been issued by the Officiating Military Auditor General to Pay-Masters :— Native Doctors, Native Commissioned and Non-Commissioned Officers, are exempt from deduction on account of Income Tax. Moonshees, Pensions of Widows and Orphans, Compassionate Allowance of Ditto, are not exempt. Staff Salary of General Officer exempt to the extent of Rupees 400 for Tentage, included therein ; not exempt in respect of Horse Allowance, a specific amount of Horse Allowance not being included in the Salary. Deputy Inspector of Hospitals receives Travelling Allowance when proceeding on duty ; specific amounts of Tentage and Horse Allowance, not being included in his consolidated Salary, there are no exemptions on those accounts from his consolidated Salary. Consolidated Salaries of Commandant and 2nd in Command of Regimental and Irregular Cavalry are exempt to the extent of Rupees 30 for one Horse, and the Tentage of Regimental Rank, which is included in the consolidated Salaries.	These instructions appear to be correct, except as regards Native Commissioned Officers in the receipt of emoluments equal to or in excess of the Pay and Allowances of a Captain of Infantry, such Native Commissioned Officers being subject to the operation of the Income Tax Acts (see Financial Resolution No. 124, dated 16th November 1860, *Calcutta Gazette*, page 2496).
6. The Deputy Pay-Master, Sirhind Division, has, in reply to his enquiry in behalf of the Assistant Adjutant General, Her Majesty's Forces in India, and Assistant Adjutant General of the Army, as to whether Income Tax is chargeable on extra allowance allowed to Uncovenanted Assistants *not* in the Upper Provinces, been informed by the Officiating Military Auditor General that, as the extra pay sanctioned for Assistants in Public Offices, on occasions of proceeding to the Upper Provinces with the Camp of the Commander-in-Chief, is specially to meet the extra expenses incurred for marching, Income Tax is not leviable on the same. He has also been informed that Roman Catholic Priests are not exempt from Income Tax.	The first part of this reply appears to be opposed to the ruling passed in this Department on the 3rd instant (published in the *Calcutta Gazette* of the 7th idem, pages 2373 and 2374, in Notification No. 107), relative to the Deputation Allowances drawn by the Establishment of the Lieutenant-Governor of the North-Western Provinces while on tour. It is possible, however, that the extra allowances in the Military Department, referred to in this case, are not precisely of the same character as those referred to in the ruling of the 3rd instant ; and His Honor in Council therefore desires that further information be called for on this point before final orders are issued.
7. The Military Auditor General at Madras having enquired of the Officiating Military Auditor General, Fort William, as to what is meant in Section CXXIX. of the Income Tax Act, by the term Allowance in lieu of House Rent, and whether any portion of full Batta is to be considered equivalent to Regimental House Rent and exempt from Income Tax, has been informed in reply that House Rent is exempt, but that Extra Batta is *not* exempt.	This reply appears to be correct.
9. The Officiating Military Auditor General has informed the Apothecary to the Government of India, with reference to his enquiry whether Messrs. Scott and Marshall, employed as Accountant and Head Assistant in his Office, are subject to Income Tax, their receipts being under those of a Captain of Infantry, and they being Warrant on the Sub-Medical Establishment, that as the parties are in Civil employ, under Section VII. of Act XXXIX. of 1860, they are not exempt.	This reply appears to be correct.
10. The Deputy Pay-Master, Sirhind Division, has been informed that Staff Serjeants in the Barrack Department are not subject to Income Tax, unless in the receipt of Pay and Allowances to the extent of Rupees 415-6-0.	This reply appears to be correct.

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
11. The same Officer has also been informed, with reference to an enquiry from Lieutenant Robinson, Great Trigonometrical Survey, that the Hill and Equipment Allowances allowed to Uncovenanted Assistants, are not subject to Income Tax.	This reply appears to be correct.
12. The Officiating Deputy Pay-Master, Benares, having, at the request of the Reverend F. A. Mary, Roman Catholic Priest, Benares, enquired whether he comes under Section CXXVII. of Act XXXII. of 1860, has been informed by the Officiating Military Auditor General that, as a Roman Catholic Priest is neither a Commissioned nor a Non-Commissioned Officer, he is liable to Income Tax.	This reply appears to be correct.
13. The Presidency Pay-Master having enquired whether the Pay and Allowances of Sir R. Napier, K. C. B., made payable in India, are not liable to Income Tax, under Clause C. Rule 1. of the Income Tax Act, the Officiating Military Auditor General has informed him that, as the charge for the Pay and Allowances of Sir R. Napier, K.C.B., does not fall on the Indian Revenue, Income Tax, under Act XXXII. of 1860, is not leviable.	This reply appears to be correct.
14. The Deputy Pay-Master, Sirhind Division, having submitted to the Officiating Military Auditor General a letter from Captain Curtis, Commanding 6th Irregular Cavalry, objecting to deduction of Income Tax less for one Horse, and requesting exemption for three Chargers, has been informed in reply that the consolidated Salaries of Commandants of Corps of Irregular Cavalry include allowance for one Horse only.	This reply appears to be correct.
15. The Officiating Deputy Pay-Master, Cawnpore, has, with reference to the enquiry submitted by him from Veterinary Surgeon Page, whether Veterinary Surgeons above ten years' Service are liable to the Income Tax, been informed that, as Government has ruled that Officers in the receipt of Pay and Allowances equal to those of a Captain of Infantry are subject to the Income Tax, Veterinary Surgeons over ten years' service, who draw Rupees 419-10-9, as a matter of course, come under the operation of the Act.	This reply appears to be correct.
16. The Officiating Deputy Pay-Master, Gwalior, having enquired, (First), whether Income Tax is to be levied on the Military Pay of Officers in Civil employ; (Secondly), whether the Military Pay of a Subaltern in Civil or other Staff employ is to be taxed, when it is known that his Income exceeds that of a Captain of Infantry; and (Thirdly), whether consolidated Salaries are to be taxed, has been informed by the Officiating Military Auditor General, that Military Officers in Civil employ, if drawing salaries equal to or in excess of the Pay and Allowances of a Captain of Infantry, are subject to Income Tax; that, as their pay is passed in the Military Department, the necessary stoppage leviable on such pay is to be made; and that the consolidated Salaries of Commandants and Second in Command of Irregular Cavalry Corps are subject to Income Tax, less on account of Tentage of Regimental Ranks and Horse Allowance for one Horse.	The answer is correct as far as it goes. But it might be inferred, from the first portion of it, that Military Officers in Civil employ, if drawing Salaries *less* than the Pay and Allowances of a Captain of Infantry, are exempt. This is not the case. All Military Officers in Civil employ, other than the Police, are subject to the Tax, under Section VII. of Act XXXIX. of 1860, who may be in the receipt of more than 200 Rupees per annum.

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
17. The Deputy Pay-Master, Sirhind Division, having enquired, (First), whether Warrant Officers and Serjeants in Magazines and Medical Departments, are exempt from Income Tax; (Secondly), whether Captains on the Invalid Establishment, drawing Rupees 340-6-0 per month, are liable to the Tax; (Thirdly), whether Officers in Civil employ, who drew their pay only in the Military Department, are to be subjected to the Tax, in respect to such pay; and (Fourthly), whether Band and Mess Funds are exempt, the Officiating Military Auditor General replied as follows:—	The instructions issued on the 2nd and 4th Questions are approved. Further explanation is necessary in respect to the replies given by the Military Auditor General in respect to Questions 1 and 3.
1. Warrant Officers and Serjeants employed in Arsenals and Medical Depôts are exempt under Section CXXVII. Incomes of Rupees 200 yearly, and of less than Rupees 500 yearly, are chargeable with 2 per Cent. only.	
2. Captains of Invalids receiving Rupees 340-6-0 per month are exempt.	
3. The pay proper of Officers employed in Civil and Staff appointments is liable to the Tax. The Tax of 2 per Cent. will not fall to be levied on any Military Pay and Allowances. The Tax (aggregating 4 per Cent.) on the higher class of Incomes is to be accounted for at 1 per Cent. and 3 per Cent., as noted in the Memorandum annexed to Circular letter No. 9, dated 6th August 1860.	
4. Deductions for Regimental Mess and Band Subscriptions are exempted.	
18. The Officiating Deputy Pay-Master, Rawul Pindee, having enquired whether Subscriptions paid by Officers on account of Regimental Band and Mess are exempt from Income Tax, and also whether Officers drawing consolidated Salaries, such as Commandants and Second in Command of Irregular Cavalry and Local Corps, are entitled to the privilege of exemption of the Horse Allowance and Tentage of their Rank, has been informed that Subscriptions for Band Mess, Funds, and Tentage of Regimental Rank, and Horse Allowance for one Horse, from the consolidated Salaries of Commandant and Second in Command of Irregular Corps, are exempt from Income Tax.	Approved.
20. The Officiating Deputy Pay-Master, Rawul Pindee, having forwarded a letter from Lieutenant Colonel A. N. Campbell, Commanding at Murree, in which that Officer questions the legality of deducting Income Tax from his Pay and Allowances for July 1860, and having requested objection to be recorded, the Officiating Military Auditor General has informed him that the protest has been recorded.	Approved.
21 The Commissary General having made a reference as to whether Warrant Officers and Non-Commissioned Officers attached to the Commissariat Department are considered in Civil employ, liable to Income Tax, also if Medical Subordinates attached to Military Hospitals are exempt, has been informed by the Officiating Military Auditor	Approved.

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
General, that Officers of all Grades in Non-Commissioned Offices attached to the Commissariat Department, being in Military employ, Section CXXVII. of Act XXXII. of 1860 is applicable to them; and that Warrant Officers of the Sub-Medical Establishment in *Military employ* come under the same Rules.	
22. The Officiating Deputy Pay-Master at Rawul Pindee has been informed that Commissioned, Warrant, and Non-Commissioned Officers, and Men in the Public Works Department, being in Civil employ, are subject to Income Tax, under Section VII. of Act XXXIX. of 1860; and that Officers, Commissioned and Non-Commissioned, and Men attached to the Barrack Department, being in Military employ, come under Section CXXXII. of Act XXXII. of 1860.	Approved.
23. With reference to the Ordnance Department Circular No. 58,* dated 4th August 1860, issued by the Officiating Military Auditor General, (given in the margin), the Superintendent of Foundry having enquired whether the Extra Artificers employed in the Foundry, who receive daily pay, and those "Artificers who work by the piece and by contract, are liable to the Income Tax, the Officiating Military Auditor General has informed him that he will not insist upon deductions from the parties named, but that their title to exemption will be determined by the Commissioners of Income Tax.	This is contrary to the ruling passed in this Department on the 15th October last, in respect to Workmen in the Kidderpore Dock Yard (*Vide* letter No. 10542 from this Department to the Superintendent of Marine, published in the *Calcutta Gazette* of the 14th instant, page 2438. The President in Council directs that the instructions of the Military Auditor General be modified, in accordance with the ruling of the 15th October.
24. The Commissary of Ordnance, Phillour, having, with reference to the same Circular, enquired, (First), whether the Income Tax applies only to Extra Establishment; (Secondly), if to Permanent, whether it includes Warrant and Non-Commissioned Officers; and (Thirdly), to what class the 1 per Cent. belongs; the Officiating Military Auditor General has informed him, (1), that the Tax applies to Extra Establishment only; (2), that it applies to Permanent Establishments, and that Warrant and Non-Commissioned Officers not in Civil employ, who draw Pay and Allowances below Rupees 415-0-0, are excluded; and (3), that the 1 per Cent is that portion of the 4 per Cent. Tax which is levied for Public Works, shewn separately for convenience.	Approved.

* The Officer in charge of the———— will be good enough to have the Income Tax deducted from his Pay Bills for Permanent and Extra Establishments, commencing from the Bill for July 1860, in all cases to which the Act No. XXXII. of 1860 applies, *i. e.*, Annual Incomes of Rupees 200 to 500, 2 per cent. Annual Income from Rupees 500 upwards, 4 per cent., in Columns to the right of Bills thus:—

3 per Cent.	1 per Cent.	Total.
		In this Column enter 2 per Cent. deduction.

Opinions and Instructions of the Officiating Military Auditor General.	Orders by the Hon'ble the President in Council.
25. The Warrant Officer in charge of Bareilly Ordnance Department has, with reference to his enquiry as to whether the Tax applies to the Warrant and Non-Commissioned Officers of his Depôt, been informed to the effect of the 2nd of the preceding answers.	Approved.
26. The Warrant Officer of Attock Magazine, having enquired to the above effect, has been replied to in the same manner.	Approved.
27. The same reply has also been given to the Agent for Gun Carriages, who enquired whether the Staff Pay of European Subordinates, who are all Military men, is liable to the Tax.	Approved.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Military Department, with reference to Extract from that Department, noted above.

Ordered also, that a copy of the Resolution (omitting items Nos. 8 and 19 in the Tabular Statement), be published in the *Calcutta Gazette* for general information and guidance.

(A true Extract)

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 1998.

FROM J. D. BOURDILLON, ESQ.,
Secy. to the Govt. of Fort St. George,

TO THE SECY. TO THE GOVT. OF INDIA,
Financial Department.
Revenue Department, Fort St. George,
The 30th October 1860.

SIR,—I AM directed to forward, for the orders of the Government of India, copy of a letter from the President of the Madras Income Tax Commission, asking for an exposition of the meaning of the Act on a point specified.

2. The duties under Schedule 2 are assessed on the profits of the year preceding that in which the Assessment is made. The point now referred is, whether the falling short of profits spoken of in Section CXXXIX. refers to the year in which the Assessment is made, or to that on the profits of which it is made. It appears to this Government that the former can hardly be intended, because such a provision would put the Government under a constant disadvantage; inasmuch as, while Assessment would be reduced when the current year's income fell below that of the preceding year, it would never be raised in the contrary case.

3. The intention, however, is not plain from the terms of the Act; and as the same case has probably arisen in Calcutta, and as uniformity of practice is desirable, I am directed to solicit the orders of the Government of India on the point.

I have, &c.,

(Sd.) J. D. BOURDILLON,
Secy. to Govt., Fort St. George.

No. 17.

FROM ARTHUR HALL, ESQ.,
President to the Income Tax Commission,

To J. D. BOURDILLON, ESQ.,
Secretary to Govt.,
Revenue Department.
Dated Madras, the 23rd October 1860.

SIR,—AT a Meeting of the Board of Commissioners for the Income Tax, held on the 17th instant, it was resolved that the following question, connected with Section CXXXIX. of Act XXXII. of 1860, should be laid before the proper Law Officer of the Crown, in order that his reading of the parts and rules referring thereto might be obtained.

2. I therefore have the honor to request that you will be good enough to move Government to obtain the opinion of the Advocate General, in order that the point may be ruled authoritatively.

"Is it intended by Act XXXII. of 1860 that "parties making Returns may claim abatement "on the profits of the year of Assessment at the "expiration of that year, or is it meant that the "abatement to be made applies to the profits of "preceding year, as per example:—

"A. makes his Return of profits for 1859-60, "upon which the Assessment for 1860-61 is made "by the Commissioners. Can he claim a reduc- "tion on the return for 1859-60, if he discovers "that it was higher than it should have been, or "may he only claim an abatement of Assessment "for 1860-61 if he finds his profits for that year "fall below the Return of profits for 1859-60?"

I have, &c.,

(Sd.) A. HALL,
President, Income Tax Commission.

No. 2518.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,

(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 14th November 1860.

No. 11,168.

TO THE OFFG. SOLICITOR TO GOVERNMENT.
Council Chamber, dated the 19th November 1860.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to forward to you the accompanying letter* in original, with its enclosures, from the Government of

* No. 2518, dated 14th November 1860.

Madras, regarding a point connected with the Income Tax Act, and to request that you will obtain, and forward to this Office, the Advocate General's Opinion on the subject.

The original papers are to be returned.

I have, &c.,
(Sd.) C. H. Lushington.
Secy. to the Govt. of India.

No. 156.

From R. F. Stack, Esq.,
Offg. Solicitor to Government,
To C. H. Lushington, Esq.,
Secy. to the Govt. of India,
Financial Department.

Fort William, the 26th November 1860.

Sir,—With reference to your letter No. 11,468, dated the 19th instant, I have the honor to forwarded herewith, for the information of Government, a copy of the Advocate General's Opinion, as to whether the falling short of profits, spoken of in Section CXXXIX. of the Income Tax Act, refers to the year in which the Assessment is made or to that on the profits of which it is made.

Letter No. 1998, dated 30th October 1860, from Secretary to Government, Fort St. George, to Secretary, Government of India, Financial Department, and its enclosure.

2. The original papers noted in the margin are herewith returned.

I have, &c.,
(Sd.) R. F. Stack.
Offg. Solicitor to Govt.

Opinion.

I am clearly of opinion that the falling short of profits, which, under Section CXXXIII. of the Income Tax Act, will entitle a person assessed to claim an abatement of the duties assessed on him, refers to the year for which the Assessment is made, and in which it is or ought to be made, and not to the preceding year, upon the profits of which the Income to be assessed for the current year is estimated.

The words of the CXXXIIIrd Section appear to me to admit of no other legal construction, as it is upon proof that the "interest or profits, during the year *for which the Assessment* is made, fall short of the sum on which the Assessment is made," that the person assessed is entitled to have his Assessment amended. Now the Assessment in each year is made for the current year (in all cases in which it is not accidentally delayed till after the expiration of the year for which it ought to have been made, when it is, under Section V., to be deemed to have been made for that year); and, although the Return upon which the profits for the year of Assessment are assessed gives the profits of the previous year as the estimate of the profits of the current year, the Assessment is not made for the previous year upon the profits of the previous year as such, but upon the profits of the current year of Assessment, estimated according to the profits of the past year. If it be discovered before, or at the end of the current year, that that estimate was too high, by reason of the profits of the current year falling short of those of the previous year, the person assessed is entitled to have the Assessment amended according to the actual outturn of the profits for the year of Assessment.

It is quite true, on the other hand, that, if the profits of the year of Assessment exceed those of the preceding year upon which the profits assessed were estimated, the Government cannot derive any benefit upon the Assessment of the current year from such excess. But the Government probably thought it more politic to abandon any claim to surcharge upon an excess of profits thus realized, than to compel the persons so assessed to submit to the extreme inconvenience of making a second Return at the end of the year of assessment. While, on the other hand, an abatement, in the case of persons who had been assessed upon an approximate valuation of their earnings for the year, which had turned out to be too high, was one so obviously equitable to the subject, that the Government could not well have refused to accord it, whether it thought it worth its while to enforce a revision of the Assessment in the case of an excess of profits during the current year or not.

The CXXXIXth Section is taken from the CXXXIIIrd Section of the English Act of 1842, amended by the XLVIIIth Section of the Act of 1853; and the practice above stated is that which has always prevailed under the English Act. See the evidence of Mr. Offen before the Select Committee on the Income Tax, in the House of Commons' First Report, Pp. 317, 318. A reference to the English Act shews clearly that the diminution of the profits referred to cannot be a diminution in the *preceding* year (upon the profits of which the Return was made). For, under the English Act of 1842, the profits on trades were to be estimated generally, according to the *average of the preceding* three years, while those on professions were to be estimated according to the profits of the preceding year, though in some exceptional cases the computation was to be made upon the profits of the current year. The CXXXIIIrd Section of the English Act, therefore, provides that whether the person assessed shall have computed his profits or gains on the amount in the PRECEDING or *current* year, or on an *average of years*, if he shall prove that his profits and gains for *the year* for which the computation was made (which must mean the year of Assessment, though this is not very clearly expressed, and cannot possibly mean the *preceding* year, where the computation was made on an average of three years) fell short of the sum so computed, the Commissioners may cause the Assessment for the *current* year to be amended in respect of such source of profits; and Section XXX. of the 16 and 17 Vic. Cap. 34, which amends the provisions of Section CXXXIII. of the first Act (in order to meet a vexatious interpretation put upon it by the Commissioners of Revenue), instead of the ambiguous expression, "the year for which the computation was made," above quoted, uses the expression "the income for the year for which such Assessment was made," which is the expression used in the Indian Act.

(Sd.) W. Ritchie.

21*st November* 1860.

No. 142.

Financial Department.

Fort William, the 1st December 1860.

The Hon'ble the President in Council desires that the opinion of the Advocate General, on the point referred to in the above letter from the Government of Madras, No. 1998, dated 30th October last, be acted on.

Ordered, that a copy of the above Resolution, together with a copy of the Advocate General's

Opinion, be forwarded to the Home Department for information, and for communication to the Government of Madras.

Ordered also, that a copy of the above correspondence be published in the *Calcutta Gazette*, for general information.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 3rd December 1860.

No. 1178 *of* 1860.—The services of Lieutenant O. J. Chalmers, of the 4th European Regiment, Adjutant, Sirmoor Rifle Regiment, are placed at the disposal of the Government of the North-Western Provinces.

No. 1179 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant Beilby Porteus Hodgson, of the 10th Native Infantry, doing duty with the 18th Punjab Infantry...	For eighteen months, under the new Regulations.
Lieutenant Vernon James Hodson, of the 4th European Light Cavalry ...	For eighteen months, under the new Regulations.

Fort William, the 4th December 1860.

No. 1180 *of* 1860.—The under-mentioned individual is admitted to Pension, as specified opposite to his name :—

Sub-Conductor John Maloney, attached to the Army Clothing Agency, 1st Division ...	Two Shillings per diem, payable in Europe.

No. 1181 *of* 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 391, dated 24th October 1860, are published for general information :—

1. The under-mentioned Officers and Warrant Officer have been permitted to return to their duty, *viz.* :—

Major-General N. Jones.
Colonel J. C. Landers, on the Steamer of the 4th December next.
Lieutenant-Colonel J. L. Vaughan.
Major H. Finch.
Captain C. Clark.
„ H. T. Bartlet, *vid* Bombay, per Steamer of 27th November, with retention of his appointment.
„ C. M. N. Fellowes.
„ H. Mackenzie.
„ F. A. Von Meyern.
„ J. P. P. T. Hawkey.
„ J. W. Smith.
2nd Captain E. Davidson.
„ E. C. S. Williams.
Lieutenant A. H. Prinsep.
„ E. H. Macnaghten.
„ H. R. Bradford.
„ F. W. Grant.
„ T. M. Shelley.
Lieutenant C. C. Jervoise, on the Steamer of the 4th December next.
„ L. Macdonald.
„ H. E. Harrington.
„ F. M. Leslie, on the Steamer of the 4th December next.
„ F. C. Innes.
„ A. R. D. Mackenzie, by the *Lady Melville.*
„ A. F. P. Harcourt.
„ C. C. Taylor.
Surgeon-Major J. H. Butler, F. R. C. S.
„ „ G. S. Mann.
„ G. C. Andrews.
„ W. Keates.
„ E. B. Thring.
Assistant-Surgeon C. Lowdell.
„ J. Watkins.
„ G. A. Watson, on the Steamer of the 4th December next.
„ G. R. Pemberton.
Veterinary Surgeon J. Siddall.
Conductor W. Skeaf.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.* :—

Colonel J. Coke, C. B.	...	6 months.
Lieut.-Colonel G. Timms	...	6 „
Major S. J. Hire	...	6 „
Captain G. Gaynor	...	6 „
„ H. Durrant	...	3 „
„ W. C. Watson	...	6 „
„ A. M. Mackenzie	...	3 „
„ J. Lamb	...	4 „
2nd Captain E. C. S. Williams..		2 „
Lieut. G. C. H. Armstrong	...	3 „
„ C. M. S. Fairbrother	...	6 „
„ G. A. Lillie	...	4 „
„ H. Campbell	...	6 „
„ A. Shepherd	...	3 „
„ G. S. Hills	...	3 „
„ E. B. Wake	...	3 „
„ G. W. Holdsworth	...	3 „
„ C. P. Chambers	...	6 „
Assist.-Surgn. J. Anderson, M. D.		4 „

3. Surgeon H. R. Bond has been permitted to retire from the Service, from the 25th September 1860.

No. 1182 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Inspector General of Hospitals, Campbell McKinnon, M. D.	For fifteen months, under the new Regulations.
Captain Edgar John Spilsbury, of the 67th Regiment Native Infantry, Deputy Commissioner, Henzada, Pegu ...	For fifteen months, under the new Regulations.
Assistant Surgeon Robert Rhind, of the Medical Department ...	For eighteen months, under the new Regulations.

No. 1183 *of* 1860.—The under-mentioned Officers have reported their return from England:—

	Date of Arrival at Fort William.
Major General (Colonel) N. Jones, 49th Native Infantry ...	29th November 1860.
Brevet Major T. T. Boileau, 2nd Light Cavalry ...	
Brevet Major W. E. Warrand, Engineers .	
Captain C. M. Young, Artillery ...	
Captain W. F. Stewart, 45th Native Infantry, 2nd in Command, Benares Horse.	
2nd Captain E. C. S. Williams, Engineers, Principal of the Civil Engineering College at the Presidency ...	
Lieutenant C. E. Nairne, Artillery ...	
Lieutenant J. A. M. Biggs, 10th Native Infantry ...	
Lieutenant H. E. Harington, Artillery ...	
Lieutenant H. S. Clarke, Artillery ...	
Lieutenant G. B. C. Simpson, 23rd Native Infantry ...	
Lieutenant E. H. C. Simpson, 39th Native Infantry ...	
Surgeon A. R. Atkinson, M. D., Medical Department ...	
Assistant Surgeon G. R. Pemberton, M. D., Medical Department ...	

No. 1184 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be a Cadet for the Artillery in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the rank of Lieutenant, leaving the date of his Commission to be adjusted hereafter:—

	Date of Arrival at Fort William.
Artillery.	
Mr. Hugh Alexander Douglas ...	29th November 1860.

No. 1185 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Lieutenant-Colonel and Brevet-Colonel Thomas Sewell, of the 25th Regiment Native Infantry ...	For three years, under the old Regulations.

F. D. Atkinson, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General—Establishments.

No. 292.

Fort William, the 1st December 1860.

Appointment.—Mr. James Gilmore is re-appointed to the Public Works Department as an Overseer, and posted to Bengal.

A. G. Goodwyn, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

407/60

No. 6467.

Appointments.—*The 28th November* 1860.—Baboo Kaleeprusono Roy, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of City Moorshedabad, and to exercise the full powers of a Magistrate in the District of Moorshedabad.

The 29th November 1860.—Shooch-boo to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in the District of Sandoway.

This cancels the appointment of Shooch Yah, notified in the *Gazette* of the 10th October last.

The Officiating Moonsiff of Shahzadpore is vested with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in the District of Rajshahye.

The 1st December 1860.—Baboo Nobin Chunder Paul, Officiating Deputy Magistrate and Deputy Collector of Hazareebaugh, is transferred to Pubna, in which District he will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807.

Leave of Absence.—*The 29th November* 1860.—Mr. H. J. Reynolds, Superintendent of Survey, 3rd or Eastern Division, for one month, on Medical Certificate, under Clause 1, Section VI. of the new Revised Absentee Rules.

Mr. F. Jones, Assistant to the Superintendent of Survey, 3rd or Eastern Division, for twenty-five days, on Medical Certificate, under Clause 1, Section VI. of the new Revised Absentee Rules, in extension of the leave granted to him on the 4th September last.

Notification.—*The 6th October* 1860.—The following Ferries are declared Public, under Regulation VI. of 1819, *viz.*:—

Dagoha, on the banks of the Ganges, below the Railway Station at Koostea.

Koopeda, within about ten russees from Dagoha.

The 29th November 1860.—Mr. E. Drummond, of the Civil Service, reported his departure from India, on the 24th instant, on the Steam-Ship *Bengal*.

Notifications.—*The 26th November* 1860.—It is hereby Notified, that Act XX. of 1856 shall have effect from this date in the Villages noted in the margin, which are situated in the Suburbs of Kheerpoy, in the Burdwan Division, and that the said Villages will, in conformity with Section III. of the Act, be united with the aforesaid Villages for the purpose of carrying out the provisions of that Act.

1. Kheerpoy.	9. Maulparah.
2. Doya Bazar.	10. Futteygunge.
3. Teylee Bazar.	11. Kutcherry Bazar.
4. Khosaulgunge.	12. Anundpore,
5. Mohalabgunge.	13. Maleedanga.
6. Gokoolgunge.	14. Kudumkoondoo.
7. Nooney Bazar.	15. Jugutpore.
8. Baboopurah.	16. Sheeb Bazar.

Under Section IV. of Act XX. of 1856, it is also Notified, that the limits of the said Villages are those defined in the Measurement Papers of the Revenue Surveyor, which are in deposit in the Collector's Office at Hooghly, where they can be inspected by any person wishing to do so.

Under Section X. of the Act it is further Notified, that the Tax to be levied upon the Inhabitants will be an Assessment according to the circumstances and property to be protected of the persons liable to the same.

It is hereby Notified, that Act XX. of 1856 shall have effect from this date in the Villages noted in the margin, which are situated in the Suburbs of Dwarbasinee, in the Burdwan Division, and that the said Villages will, in conformity with Section III. of the Act, be united with the aforesaid Villages for the purpose of carrying out the provisions of that Act.

1. Dwarbasinee.
2. Goomookbatty.
3. Nobeshtaparah.

Under Section IV. of Act XX. of 1856, it is also hereby Notified, that the limits of the above-mentioned Villages will be those defined in the Measurement Papers of the Revenue Surveyor, which are in deposit in the Collector's Office at Hooghly, where they can be inspected by any person wishing to do so.

Under Section X. of the Act it is further Notified, that the Tax to be levied upon the Inhabitants will be an Assessment according to the circumstances and property to be protected of the persons liable to the same.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4918.

Appointments.—*The 30th November* 1860.—Baboo Bissonath Chatterjee, who has been appointed by the Government of India as a Probationary Assistant Overseer in the Public Works Department, and posted to Bengal, is attached to the Berhampore Division.

The 1st December 1860.—Probationary Assistant Overseer Kedernauth Sein is transferred from the Barrackpore Division to the 1st Division of the Grand Trunk Road.

The 3rd December 1860.—Overseer G. H. Mayer is transferred from the Suburban Roads to the Berhampore Division.

Assistant Supervisor J. Markham is transferred from the Nuddea Rivers to the Suburban Roads, Division.

Notification.—*The 1st December* 1860.—Baboo Hurree Mohun Bose has been appointed to the Lower Subordinate Establishment of the Department Public Works in Bengal, as a Probationary Sub-Overseer, 2nd Class, 3rd Grade, and is posted to the Presidency Division.

C. B. Young, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

Military Department.

No. 949A.

Camp Muttra, the 15th November 1860.

Notification.—Subadar Alexander Swaris, of the Budaon Battalion of Military Police, is dismissed from his appointment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. Glubb, *Lieut.,*
Asst. Mily. Secy. to Govt., N. W. P.

Public Works Department.

No. 1993A.

Camp Anoopshuhur, the 6th November 1860.

Notification.—Mr. Matthews is appointed a Member of the Road and Ferry Fund Committee of the Ghazeepoor District.

No. 1996A.

Mr. H. B. Goodall is appointed a Member of the Road and Ferry Fund Committee of the Mirzapoor District.

No. 1997A.

Mr. W. W. Clarke, 3rd Class Executive Engineer, having availed himself, on the 22nd last, of the leave granted to him by General Order No. 221, dated 25th May 1860, was engaged on special duty at Nynee Tal, under the Orders of the Government, from the 28th July 1860, to the 6th October 1860, Mr. Clarke is allowed to be absent on the privilege leave granted to him under the Orders above cited for one month and two days, the unexpired portion thereof.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. Cunningham, *Colonel,*
Secy. to Govt., N. W. P.,
in the Public Works Department.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Captain C. Dumbleton, Executive Engineer, Gugger Bridge Works, has obtained leave of absence, on Medical Certificate, to the 15th November 1861, under the old Regulations, in extension of the leave granted him in *Punjab Gazette* of the 24th March last.

Public Works Department, No. 2187, dated 19th November 1860.

Transfers.—Mr. W. McMahon, Extra Assistant Commissioner, from Umballa to the Outpost of Fazilka, in the Sirsa District.

General Department, No. 3025, dated 19th November 1860.

Mr. J. C. Cordery, Assistant Commissioner, from the Outpost of Attock, in the Rawul Pindee District, to the Ferozepore District.

General Department, No. 3026, dated 19th November 1860.

R. H. Davies,
Secy. to Govt., Punjab.

Lahore, 21st November 1860.

No. 119.—The Bunnoo Station Order, dated 3rd November 1860, by Lieutenant-Colonel G. W. G. Green, C. B., Commanding, directing Ensign L. Gustavinski, Officiating Adjutant, 2nd Regiment Punjab Infantry, to act as Station Staff Officer, during the absence of Lieutenant C. D. P. Nott, ordered on duty into the District, or until further orders, is confirmed.

C. Hutchinson, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock, in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 100 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861	1220	560	1780
Do.	Thursday, 7th March „	1220	561	1780
Do.	Wednesday, 10th April „	1220	560	1780
Do.	Wednesday, 8th May „	1220	560	1780
Do.	Monday, 10th June „	1220	560	1780
Do.	Monday, 8th July „	1220	560	1780
Do.	Monday, 5th August „	1220	560	1780
Do.	Monday, 9th September „	1220	560	1780
Do.	Tuesday, 7th October „	1220	560	1780
Do.	Wednesday, 6th Nov. „	1220	560	1780
Do.	Thursday, 5th December „	1244	561	1845
	Total	13144	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,125* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests
* Behar ...	14,664
Benares ...	6,761
	21,425

Article of the Convention above referred to.

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such sup- "ply shall not exceed three hundred chests in each "year, and the price for the same shall be deter- "mined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium

"applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so ap-"plied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette.*"

By Order of the Board of Revenue,
ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, *viz.*:—

Behar Opium	1,274
Benares ditto	509
Total Chests ...	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,
A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860.

No. 1331.

TENDERS will be received at this Office, until 2 P. M. of Tuesday, the 11th instant, for the transportation of four lakhs of Maunds of Salt from the Pooree Agency to the Government Golahs at Sulkeah.

The Tender must specify the quantity proposed to be brought round, and the rate of payment demanded, including *all* charges whatever. The Tenderer must also be prepared to furnish unexceptional security.

The Board reserve to themselves the right to reject any Tender without assigning a reason.

Further particulars can be learnt on application at this Office.

By Order of the Board of Revenue,
A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 4th December 1860.

Notification, No. 25.

SYUD OBEEDOOLLAH, Uncovenanted Deputy Collector, received charge of the Maldah Treasury on the 28th November 1860.

W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Bengal Accountant's Office,
The 4th December 1860.

CIRCULAR No. 188.

TO THE MAGISTRATE OF ———

SIR,—I HAVE the honor to advise you that an arrangement has been made with the Inspector-General of Jails, by which he will in future conduct the check hitherto exercised by this Office over the details of the Jail Manufacture Accounts, as given in your Annual Statements.

2. It will now no longer be necessary for you to submit to this Office the Periodical Statements noted in the margin. The Jail Profits will be declared solely on the entries in the Treasury Accounts, and it will therefore behove you to exercise special care in the Returns you forward to the Collector.

No. 1. Cash Account of Jail Manufacture.
No. 2. Statement of the estimated value of Manufactures.
No. 3. Statement of Materials purchased, &c., for Manufactures.

3. The Inspector-General will communicate directly with you on the subject of any change he may wish to introduce in the Monthly Manufacture Reports you furnish to him.

I have, &c.,
WILLIAM WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM,
Bengal Accountant's Office,
The 30th November 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Monthly Account of Salt in store in the several Agencies and the Sulkeah Golahs, on the 30th November 1860, together with 4 per Cent. reserve for Golah wastage.

Agencies.	Salt in store, the manufacture of years previous to 1264 or 1857-58.	1264 or 1857-58.	1265 or 1858-59.	1266 or 1859-60.	Total Quantity in Store.			
					Pungah.	Kurkutch.	Aggregate.	
Hidgellee.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	
Pungah Salt Ghaut, Russoolpore ...	0 0 0	0 0 0	3 22 0	7895 39 0	7899 21 0	0 0 0	7899 21 0	Reserved for wastage and Retail Sales.
Ditto do., Kissennuggur	0 0 0	5618 6 8	8062 35 0	6968 16 0	20649 17 8	0 0 0	20649 17 8	
Ditto do., Ramnuggur	3 30 0	0 0 0	9278 30 0	5852 28 0	15135 8 0	0 0 0	15135 8 0	
Ditto do., Kallinugur ...	0 0 0	0 0 0	2908 8 12	13351 27 0	16349 35 12	0 0 0	16349 35 12	
Ditto do., Pooree Ghautta ...	0 0 0	0 0 0	2107 0 0	121077 35 0	123874 35 0	0 0 0	123874 35 0	
Total ...	3 30 0	5618 6 8	22540 15 12	155746 25 0	183908 37 4	0 0 0	183908 37 4	
Tumlook.								
Pungah Salt Ghaut, Narainpore ...	0 0 0	0 0 0	0 0 0	37244 13 15	37244 13 15	0 0 0	37244 13 15	Ditto
Total ...	0 0 0	0 0 0	0 0 0	37244 13 15	37244 13 15	0 0 0	37244 13 15	
Chittagong.								
Pungah Salt Ghaut, Baugkhally ..	0 0 0	0 0 0	806 20 0	43170 20 0	44073 0 0	0 0 0	44073 0 0	
Do. do. Sudder Ghaut Agency ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Arracan ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Kurkutch Salt, Madras Permit ...	6691 20 0	13137 35 9	143191 20 0	145602 9 0	0 0 0	308623 4 9	308623 4 9	
Total ...	6691 20 0	13137 35 9	144088 0 0	188778 29 0	44073 0 0	308623 4 9	352696 4 9	
Sulkeah.								
Pungah Salt, Cuttack .	0 0 0	0 0 0	654 0 0	0 0 0	654 0 0	0 0 0	654 0 0	Reserved for wastage.
Do. do., Balasore ...	0 0 0	7 0 0	1 0 0	0 0 0	8 0 0	0 0 0	8 0 0	
Do. do., Khurdah ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Chilka ..	0 0 0	22 0 0	563 0 0	0 0 0	585 0 0	0 0 0	585 0 0	
Do. do., Narainpore ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Do. do., Pooree Ghautta	0 0 0	14 0 0	251 0 0	0 0 0	265 0 0	0 0 0	265 0 0	
Mixed Pungah ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Kurkutch Salt, Madras Permit ..	812408 0 0	0 0 0	0 0 0	2404 20 0	0 0 0	814812 20 0	814812 20 0	
Do. do., Chilka ...	136339 20 0	7066 20 0	10834 0 0	0 0 0	0 0 0	154240 0 0	154240 0 0	
Mixed Kurkutch Salt	0 0 0	0 0 0	2900 0 0	0 0 0	0 0 0	2900 0 0	2900 0 0	
Total ...	948747 20 0	7109 20 0	15203 0 0	2404 20 0	1512 0 0	971052 20 0	973464 20 0	
Arracan.								
Pungah Salt Ghaut, Khyouk Phyoo ..	0 0 0	0 0 0	70909 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Total ...	0 0 0	0 0 0	70909 0 0	7489 0 0	78398 0 0	0 0 0	78398 0 0	
Grand Total...	955442 30 0	25865 22 1	252740 15 12	391663 7 15	345136 11 3	1280575 24 9	1625711 35 12	

Board of Revenue;
Fort William,
The 3rd December 1860.

A. Eden,
Offg. Junior Secretary.

MONTHLY STATEMENT OF TRAFFIC PASSED THROUGH THE CIRCULAR AND EASTERN CANALS, from 1st to 30th November 1860.

	Names of Chowkeys.	Charcoal.			Wood Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.		
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.
Circular Canal ...	Bamanghatta	...	...	...	...	...	...	...	...	...	...	...	...	32	4400	5500	...	...	...
	Chitpore ...	102	226375	125600	...	...	...	...	...	...	17	6550	1125 Bales	...	...	...	5	1850	450
Tolly's Nullah ...	Samookpotta ...	...	...	...	19	6850	5220	...	...	...	...	...	...	2	1300	2500	...	...	...
	Russa ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kidderpore ...	19	21075	10980	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

	Names of Chowkeys.	Castor Seed.			Castor Oil.			Indigo.			Jaggery.			Jute.			Lime.			Mustard Seed.			Mustard Seed Oil.		
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.
Circular Canal ...	Bamanghatta	11	22700	19360	...	...	...	35	4450	650	40	7050	5200	194	168000	83100	19	10300	8800	92	123925	93150	...	...	...
	Chitpore ...	...	...	...	...	...	...	...	...	...	...	...	...	7	3550	1550	3	2675	850	15	2225	1450	...	...	...
Tolly's Nullah ...	Samookpotta ...	...	...	...	...	...	...	...	...	...	68	40850	29350	23	54325	44075	...	...	...	115	80090	62575	4	1400	900
	Russa ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kidderpore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

	Names of Chowkeys.	Salt.			Sugar.			Tobacco.			Linseed.			Paddy.			Pulse.			Peas.			Rice.			Wheat.			Lentil.			Grain.			Sundries.	
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Total Number of Boats.	Total Maundage by Canal Measurement.	Total Maundage of Cargo by estimate.
Circular Canal ...	Bamanghatta	...	...	...	64	16950	13100	24	4875	3550	122	19850	15750	3	750	375	50	10150	8150	40	6325	4200	60	13885	10977	57	18475	12490	37	7850	5500	25	7250	4100	6787	3955850	...
	Chitpore ...	662	425550	126500	...	...	...	...	...	...	...	...	...	...	...	...	14	4250	2800	...	...	...	17	6325	3650	...	...	...	...	...	...	...	...	...	2778	2427050	...
Tolly's Nullah ...	Samookpotta ...	...	...	...	1	2150	1500	28	12275	10250	14	13250	13000	178	31875	24775	...	...	...	18	8300	6475	105	57350	33925	9	18700	14800	...	...	...	3	9500	7450	1632	296125	...
	Russa ...	...	...	...	...	...	...	...	...	...	...	...	...	24	1600	1100	...	...	...	...	...	...	765	45325	30905	...	...	...	...	...	...	...	...	...	799	47025	...
	Kidderpore ...	3	4275	1700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	1850	280	...	...	...	...	...	...	...	...	...	1172	329300	...

Dhappa Toll Collector's Office,
The 1st December 1860.

J. F. GALIFFE,
Collector and Magistrate of Canals.

[2597]

Nuddea Rivers' Division.

MONTHLY STATEMENT of Traffic passed through the Toll Stations of Jungypore, Kishnaghur, and Kishengunge, in the Month of October 1860.

Names of Rivers.	Names of Toll Offices.	Charcoal.			Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Jaggery.			Jute.			Gunny Bags.			Lime.			Lime Stone or Ghootung.			Gram.		
		Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.
Bhangiruttee ..	Jungypore ..	0	0	0	104	118473	69975	0	0	0	64	13025	3425	11	5775	2575	49	48900	11900	1	425	300	0	0	0	25	7800	2000	1	275	60	6	2650	1400	0	0	0	27	17825	11705	210	119635	76622
Jellinghee ..	Kishnaghur ..	2	0	0	6	5750	3250	99	45030	32175	14	1900	1000	3	675	375	1	375	200	0	0	0	0	0	0	7	1200	700	42	33475	25975	99	56050	30125	3	2340	1700	23	3900	3725	99	41025	31750
Matabangah ..	Kishengunge ..	0	0	0	711	427775	260027	0	0	0	19	7275	1642	3	1700	6800 in No.	4	1850	580	5	1100	280	0	0	0	0	0	0	159	95475	81637	26	19400	227275 in No.	2	1100	250	7	1400	950	724	480425	47419

Names of Rivers.	Names of Toll Offices.	Pulse.			Firewood			Timbers.			Mustard Oil.			Sundry Oils.			Indigo.			Salt.			Sugar.			Tobacco.			Vegetables.			Sundries.			Remarks.
		Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Rafts.	Number of Dowkers and Chowkeys.	Number of Gole Hatty.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	
Bhangiruttee ..	Jungypore ..	689	411825	238083	163	36925	39045	Gole 9	80	24	0	0	0	0	0	0	0	0	0	639	317325	178189	37	37073	22343	87	12775	7395	9	1850	83	1150	82700	396971	Under the head of GRAIN, comes Rice, Wheat, Paddy, Oats, Barley, &c., and under the head of PULSE, Grain, Kullie, Peas, Linseed, Lentils, Mustard Seed, &c, &c., are included.
Jellinghee ..	Kishnaghur ..	35	18400	8696	12	4150	3975	20	572	30	0	0	0	0	0	0	2	175	100	337	185660	91250	0	0	0	10	5975	3350	39	16500	1283	292	117025	90535			
Matabangah	Kishengunge	193	122950	66790	0	0	0	118	19064	0	9	3625	475	0	0	0	1	100	20	913	519335	230977	9	6525	2607	32	17450	10515	3	4000	98	657	119050	179623			

BHAUGIRUTTEE ENTRANCE,
The 23rd November 1860.

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Sarun, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board, dated 20th September 1860, in the Sarun Collectorate, on Monday, the 17th December 1860, corresponding with the 19th Aughun 1268 F. S. at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1*st*.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2*nd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3*rd*.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th*.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5*th*.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
			B. C. D.	Rs. As. P.
1	1859	Esapore, Pergunnah Dungsee ...	377 9 10½	125 3 3
2	2140	Gungajul, Pergunnah Cusmer ...	1673 16 2	1501 0 0
3	2405	Purree, Pergunnah Goah ...	229 8 2	138 12 6
4	2979	Company's Garden in Ruttunpoorah, Pergunnah Manjhee ...	16 7 9¾	270 0 0

H. ROSE,

Collector of Sarun.

SARUN COLLECTORATE,
The 2nd November 1860.

Advertisement.

WANTED an English Writer for the Office of the District Superintendent of Baraitch. He must have a thorough knowledge of the English language, write a good legible hand, and must have had some experience in an English Office of the nature of the work required.

R. O. H. FORBES, *Lieut.*,

District Supdt. O. P., Baraitch.

Wanted.

A TRANSLATOR for the Civil Court of Purneah. He must be able to read and write English and Oordoo with facility, and to translate into either language fluently and idiomatically.

Salary 100 Rupees.

W. MORRIS BEAUFORT,

Offg. Judge.

ZILLAH PURNEAH,
The 7th November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold to the highest bidders above the upset price.

2*nd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.

3*rd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th.*—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th.*—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th.*—The right of Government to all Minerals to be reserved.

No. of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Mehals to be sold on the 14th Dec. 1860. *Kedarkoond Estate.*	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoora, 12 annas share Pergunnah Kedarkoond ...	631 0 12	386 4 7¼	1,037 1 7	The farming lease of all these Mehals will expire in 1864-65, 1271 U. The rent paid on such lease is the amount shewn in Column 5.
2		Rampoora 4 annas share Pergunnah Kedarkoond ...	256 2 12	141 4 6¼	374 15 1½	
3		Phulaspoor Pergunnah Kedarkoond.	747 6 8	556 1 2¾	1,478 15 10	
4		Nookoria ditto ditto ...	117 6 12	104 7 7¼	268 6 1½	
5		Chhoochhurra ditto ditto ...	1,189 2 10	961 12 2¾	2,525 14 10	
6		Singarpore ditto ditto ...	720 16 12	528 1 4¾	1,408 12 1½	
7		Bhabaneepoor ditto ditto ...	26 15 8	20 8 8½	53 10 4½	
8		Kantachowkie ditto ditto ...	361 9 8	324 8 6¼	861 14 10	
9		Chuck Momeen ditto ditto ...	426 13 4	353 3 9	921 5 3½	
10		Paharpoor ditto ditto ...	408 1 5	325 10 5	863 10 10½	
11		Shahapore ditto ditto ...	618 8 14	430 2 6½	1,137 12 10	
12		Chundeepore ditto ditto ...	708 11 1	338 13 1½	902 0 2	
13		Bhagedund ditto ditto ...	125 14 10	41 10 1½	97 4 4	
14		Bissreegaria ditto ditto ...	192 5 8	158 4 8½	414 5 11	
15		Chuck Pursooram do ditto ...	221 2 12	204 14 4½	549 6 9	
16		Chuck Magoorea ditto ditto ...	138 6 8	110 8 11	286 3 8½	
17		Azmutpore *alias* Hurreechorpore Pergunnah Kedarkoond ...	91 9 4	63 5 2	168 13 1	
18		Juklia Pergunnah Kedarkoond ...	54 4 8	34 8 0	92 0 0	
		Khurrukpore Estate.				
19	192	Chuck Sreemunt Pergunnah Khurrukpore ...	46 10 0	47 7 4¼	126 8 11½	
20		Chuck Bamoon Pergunnah Khurrukpore .	76 10 8	77 2 5¼	205 11 11	
21		Dakhin Semolia Pergunnah Khurrukpore ...	605 14 12	413 2 10¾	1187 13 0½	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.			Sudder Jumma.			Upset Price.			Remarks.
		Khurrukpore Estate.	Bgs.	C.	B.	Rs.	As.	P.	Rs.	As.	P.	
22		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...	1,484	9	8	509	5	1½	2,703	10	3	
		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...				509	5	1½				
						1,018	10	3				
23		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...	1,579	6	4	510	15	7	2,719	5	7½	
		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...				510	15	7¼				
						1,021	15	2¼				
24		Babchattee Pergunnah Khurrukpore	992	4	4	831	12	7½	2,262	4	9½	
25		Nischunta ditto ditto ...	427	7	8	389	5	2¾	1,044	3	3	
26		Shamnugger ditto ditto ...	468	2	0	419	9	2¼	1,131	2	0½	
27		Futtey Mohamud Pergunnah Khurrukpore ...	178	10	8	139	3	7¾	374	4	4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukpore ...	499	12	0	340	2	2¾	1,379	5	4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukpore ...				170	1	1¾				
						510	3	4½				
29		Chatra Pergunnah Khurrukpore ...	256	3	0	233	6	10	628	7	6½	
30		Jetthea Pergunnah Khurrukpore ...	341	10	0	323	15	0¾	875	3	9	
31		Radhabullubpoor Pergunnah Khurrukpore ...	402	7	0	237	2	3¾	709	0	6½	
		Mehals to be sold on the 15th December 1860.										
32		Bellagarea Pergunnah Khurrukpore..	271	7	4	220	6	11	590	13	1½	
33		Sufeabad Pergunnah ditto ...	985	12	4	425	0	6½	1,141	6	9	
34		Chuck Monohur Pergunnah ditto ...	81	10	0	78	9	8½	209	9	10	
35		Kajla Pergunnah ditto ...	1,332	18	4	1,120	9	3	3,029	10	8	
36		Moysa Pergunnah ditto ...	1,182	4	5	966	15	6¾	2,616	5	2	
37		Chuck Deolee Pergunnah ditto ...	77	12	0	75	10	7	214	9	0½	
38		Sreekistopore Pergunnah ditto ...	1,612	1	11	1,147	7	5½	3,067	14	9	
39		Rajgaun Pergunnah ditto ...	258	17	8	215	0	9½	576	7	5	
40		Neemguriapatua Pergunnah ditto ...	141	3	12	53	15	8	146	15	1½	
41		Paiknugoree Pergunnah ditto ...	434	9	0	441	7	2¼	1,192	10	7½	
42		Chukanooram Pergunnah ditto ...	43	12	8	42	5	8¾	112	15	3	
43		Sarboosoobee Pergunnah ditto ...	269	8	12	178	5	4¼	481	8	11	
44		Radhakissore Pergunnah ditto ...	387	0	8	371	10	6½	999	1	5	
45		Chuck Mukrampore Perg. ditto ...	1,967	17	0	1,603	1	5¾	4,290	14	7	
46		Seersee Pergunnah ditto ...	237	6	12	145	14	11¾	393	2	7	
47		Teghurree Pergunnah ditto ...	107	8	8	92	1	5¾	248	9	3	
48		Jinsur Pergunnah ditto ...	688	10	12	516	1	1	1,385	4	10½	
49		Kuddurppoor Pergunnah ditto ...	1,021	1	12	498	9	7	1,331	0	2	
50		Doalegohal Pergunnah ditto ...	1,662	13	6	1,364	9	8	3,619	3	8	
51		Buradeeha Pergunnah ditto ...	1,795	15	4	1,294	8	8½	3,612	15	10	
52		Popurara Pergunnah ditto ...	1,565	5	0	883	10	4¾	2,348	2	4½	
53		Nyabupan Pergunnah ditto ...	712	2	12	366	9	7¼	987	1	7	
54		Jharea Pergunnah ditto ...	989	14	4	682	9	4¼	1,852	15	0	
55		Dhenkea Bykuntopore Pergh. ditto ...	77	5	0	62	6	0	216	9	11½	
56		Juphulee Pergunnah ditto ...	111	6	4	131	4	4	354	0	10½	
57		Juphulla Pergunnah ditto ...	928	18	4	873	11	4¾	2,339	14	4½	
58		Inela Pergunnah ditto ...	1,144	16	8	1,330	14	2¼	3,101	14	9	
59		Kowsowla Pergunnah ditto ...	548	17	12	316	7	7¼	818	13	1½	
60		Sanjooal Pergunnah ditto ...	1,352	5	8	753	12	10¾	2,088	13	5	
61		Gunjarampore Pergunnah ditto ...	1,372	6	2	1,030	3	7	2,760	2	3	
62		Khatdanga Pergunnah ditto ...	1,931	19	0	1,560	13	5½	4,179	11	3	
63		Kasmallee Pergunnah ditto ...	93	10	12	56	0	1	166	2	6½	
64		Boolbool Chattee Pergunnah ditto...	136	1	4	35	2	9½	93	12	9	
65		Poub Deoalee Pergunnah ditto ...	780	10	4	750	13	9½	2,024	4	7	

Midnapore Collectorate,
The 25th October 1860.

F. R. Cockerell,
Offg. Collector.

ABSTRACT STATEMENT of the Uncovenanted Service Family Pension Fund of the 4th Quarter of the Official Year 1859-60, *compared with the corresponding Quarter of the Year* 1858-59.

	In the 4th Quarter ending 30th April 1860.	In the 4th Quarter ending 30th April 1859.
Balance at Credit of the Fund in the Government Books at the beginning of the 4th Quarter of each year, Company's Rupees...	14,90,721 1 10	13,64,240 11 1
Receipts and Credits in the 4th Quarter of each year, Company's Rupees	46,196 9 1	48,500 0 5
Amount recovered from the Government of India, being Pensions with Interest at 6 per Cent. paid to Widows and Orphans who became Incumbents of the Fund in consequence of the late Mutinies, Company's Rupees	8,324 2 7	15,909 3 11
Total Company's Rupees	15,45,241 13 6	14,28,650 8 5
DEDUCT.		
Pensions paid in the Quarter under review, Company's Rupees ..	33,765 10 0	32,610 0 6
Fixed Office Establishment and Contingencies, &c., Company's Rupees	2,671 7 3	4,031 8 0
Interest on Reserve Fund passed to qualified Subscribers to share therein, Company's Rupees	2,630 3 6	6,537 12 0
Total Company's Rupees	39,067 4 9	43,179 13 6
Net Balance on the 30th April of each Quarter under review in the Government Books, exclusive of Interest, Company's Rupees	15,06,174 8 9	13,85,470 10 11
MONTHLY RECEIPTS AND DISBURSEMENTS.		
Subscriptions, Company's Rupees	17,101 5 1	16,285 5 7
DEDUC —Pensions to Incumbents, Office Establishment and Estimated Contingencies, and Proceeds of Surplus divided among Members of five years' standing, at 15 per Cent. in the Widows' Fund, and 15 per Cent. in the Children's Fund, Company's Rupees	13,288 4 8	14,225 7 1
Net Monthly Income, exclusive of Interest upon Capital, Company's Rupees	3,813 0 5	2,059 14 6

	Number of Subscribers.	Nominees in the Widows' Fund.	Nominees in the Children's Fund.
In 1858-59 ..	643	509	878
„ 1859-60 ...	*668	531	892

* The number of actual Subscribers on the above date 617, *viz.* 275 for Wives only, for Children and Wives 256, and 86 for Children only.

R. A. FINK,
E. W. HOLLINGBERRY, } *Auditors, U. S. F. P. Fund.*

GEO. W. KELLNER,
Accountant and Collector.

R. C. TULLOH,
Secretary.

FUND OFFICE,
The 17th November 1860.

Uncovenanted Service Family Pension Fund.

THE Twenty-third Annual General Meeting of Subscribers to the above Institution will be held in the Town Hall, on Saturday, the 26th January 1861, at 9 A. M., to receive the Report of the Directors, and to consider such matters as may then be submitted.

By Order of the Directors,

R. C. TULLOH,
Secretary.

UNCOVENANTED SERVICE FAMILY PENSION FUND OFFICE,
The 1st December 1860.

Sheriff's Sale; Calcutta, 1st December 1860.

NOTICE is hereby given, that on Thursday, the thirteenth day of December instant, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Omesh Chunder Ghose,

The Right, Title, and Interest of the said Omesh Chunder Ghose, of, in, and to the following landed property, *viz.*:—

1. A Golabatty, with a Tank and land, with several Trees thereon, containing by estimation five biggahs, more or less, situate at Sukareedoho, in Pergunnah Arsa and in the Zillah of Hooghly.

2. Also a Garden, with a piece of land, containing by estimation one biggah and six cottahs, more or less, situate at the same place.

3. Also a Garden, with a piece of land, containing by estimation five biggahs and thirteen cottahs, more or less, situate at Echapore, in Pergunnah Mattofra and in the Zillah of Hooghly.

4. Also an upper-roomed brick built Dwelling-house, and a Tank with a piece of land thereunto belonging, containing by estimation one biggah and twelve cottahs, more or less, situate at Sakareedam, in Pergunnah Arsa and Zillah aforesaid.

5. Also a Garden and a Tank, called Coloopooskurnee, with a piece of land, containing by estimation one biggah and ten cottahs, more or less, situate at Baniara Bagree, in Pergunnah Boro, and Zillah aforesaid.

6. Also a Garden and a Tank, with a piece of land thereunto belonging, containing by estimation eleven biggahs, more or less, situate at Baniarrah, in Pergunnah Boro and Zillah aforesaid.

7. Also a Garden, with a piece of land thereunto belonging, containing by estimation three biggahs and ten cottahs, more or less, situate at the same place.

8. And also eight-annas part or share of and in a Tank called Tallpookur, together with several Palm Trees thereon, with a piece of land thereunto belonging, containing by estimation six biggahs, more or less, situate at the same place.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

C. H. BROWN,
Sheriff.

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William Hovenden Thacker, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 1st day of December next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day the said Insolvent shall be discharged personally, as well as to his after-acquired property, from all liability for debts, claims, and demands of all the Creditors following, whose names are inserted in the Schedule of the said Insolvent, that is to say, Messrs. Cartner, Newson and Co., Messrs. D. Wilson and Co., Messrs F. W. Browne and Co., Messrs. Spence and Co., Messrs. Bathgate and Co., John Parry, Esq., W. R. Lackersteen, Esq., Ramchund Dey, Messrs. Paxton and Co., Naram Sing, Messrs. Charles Nephew and Co., Messrs. Ranken and Co., Messrs. Beelie and Co., Messrs. Watts and Co., Messrs. Clarke and Co., Messrs. Cuthbertson and Harper, Messrs. Cook and Co., Messrs. Payne and Co., Messrs. T. Smith and Co., Messrs. Thacker, Spink and Co., W. Thacker, Esq., W. Spink, Esq.,—Grant, Esq., M. Boudet, Messrs. Mackenzie, Lyall and Co., W. Bell, Esq., C. S. Hogg, Esq., Administrator to the Estate of W. H. Billings, deceased, Messrs. Francis and Co., and Nobocoomar Mullick.

Pittar and Payne, *Attorneys.*

Chief Clerk's Office, 23rd November 1860.

In the matter of John Baillie Nelson, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Robertson, *Attorney.*

Chief Clerk's Office, the 27th November 1860.

In the matter of Henry Diendonne Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent. } Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. Cap. XXI., was filed in the Office of the Chief Clerk on the 3rd day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Anley and Sims, *Attorneys.*

In the matter of Henry Diendonne Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent.

On Monday, the 3rd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Anley and Sims, *Attorneys.*

In the matter of Henry Diendonne Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 11th day of December instant, at the hour of 10 o'clock in the forenoon.

☞ "*Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.*"

Anley and Sims, *Attorneys.*

In the matter of Govindchunder Chatterjee, an Insolvent.

On Saturday, the 1st day of December instant, it was ordered that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. Cap. XXI., be dismissed.

Swinhoe and Beeby, *Attorneys.*

In the matter of Kulleemuddeen Khansamah, an Insolvent.

On Saturday, the 1st day of December instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge, under the Act XI. Vic. Cap. XXI., as to all persons named in his Schedule as Creditors or claiming to be Creditors respectively.

Downing, *Attorney.*

In the matter of John William Duff, an Insolvent.

In the matter of Sumboochunder Chuckerbutty, an Insolvent.

In the matter of Hemchunder Chowdry, an Insolvent.

On Saturday, the 1st day of December instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 12th day of January next, and that the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 12th day of January next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Dow and Buckland, *Attorneys.*
Pittar and Payne, *Attorneys.*
Piddington, *Attorney.*

Chief Clerk's Office, the 4th December 1860.

Calcutta Trades' Association.

Mr. T. W. Payne has been appointed Secretary of the Trades' Association from this date.

Trades' Room,
The 30th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., and III.,

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost during the Mutinies,

The following Government 4 per Cent. Promissory Notes:—

No.	4856 of 1835-36 for	Rs.	2,000
„	8436 of 13674 of 1835-36	„	1,000
„	2444 of 7439 of 1842-43	„	1,000
„	10310 of 1842-43	„	500
„	39238 of 1854-55	„	4,000

J. C. Parry,
Manager.

Delhi Bank Corporation Limited,
The 21st November 1860.

Half Note Missing.

The Left Hand portion of Bank of Bengal Note, No. 09980F, dated 17th November 1857, for Rupees 100, payment of which has been stopped at the Bank.

Thacker, Spink & Co.

Lost or Stolen,

The Right Hand Half of a Bank of Bengal Note, No. 00072B, for Company's Rupees 25.

H. Morse,
Inspector of Howrah Police.

Lost,

The Left Halves of the Bank of Bengal Notes, Nos. 35785 and 35870, for Rupees 25 each, and No. 41694, for Rupees 20, the payment of which has been stopped at the Bank.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 6505.

THE Public are informed that an Experimental Post Office will be opened on the 1st proximo, at Rampore Hât, on the Railway Line between Cynthea and Rajmahal.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 28th November 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2077.

The 24th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.			*Vid* Marseilles.			*Vid* Southampton			
Postage.	Under ½	ounce	Rs.	0	6	0	Rs.	0	4	0
	„ ½	„	„	0	8	0				
	„ ¾	„	„	0	14	0	„	0	8	0
	„ 1	„	„	1	0	0				
	„ 2	„	„	2	0	0	„	1	0	0

No. 3756.

The 4th December 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Malta* proceeding to Sea, on the morning of the 10th instant, without anchoring at Kedgree.

It is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between Monday, the 26th November 1860, *and Sunday, the 2nd December* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified :—*

Letters received on dates from and to.	By what Ship despatched.	Bound to	REMARKS.
26th to 28th Nov. 1860	Ship *Mayaram Dayaram* ...	Mauritius ...	Left Town on the 29th November 1860.
26th to 2nd Dec. „	Steamer *Burmah*..	Akyab, Rangoon, and Moulmein...	Left Town on the 3rd December „

The 4th December 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, DECEMBER 5, 1860.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates, in Zillah Sylhet, will be put up to Public and unreserved Sale, at the Collector's Office of that District, on the 24th day of December 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estates.

No. 7979.—Talook Roy Gourhurry Sing, Pergunnah Chyton Nugger; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 544-5-1.

No. 27501.—Talook Adum Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietors, Sheik Latoo and others; sudder jumma, rupees 883-15-2.

No. 27504.—Talook Assadoo Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietor, Krishno Churn Das; sudder jumma, rupees 742-3-0.

No. 40981.—Talook Chyton Chund, Pergunnah Chyton Nugger; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 992-10-3.

No. 54721.—Talook Syud Mahomed Nazeer, Hissah Syud Mahomed Bateer, Pergunnah Turrup; recorded proprietors, Nobo Kisto Mojoomdar and others; sudder jumma, rupees 3,164-5-4.

No. 54727.—Talook Syud Amud Ally, Hissah Syud Modon Rezah, Pergunnah Turrup; recorded proprietors, Rambullub Deb and others; sudder jumma, rupees 2,784-3-2.

No. 54729.—Talook Syud Amud Ally, Hissah Syud Kaem Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 1,966-14-11.

No. 54732.—Talook Syud Amud Ally, Hissah Syud Kolim Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 718-12-10.

SYLHET COLLECTORSHIP,
The 24th November 1860.

G. G. BALFOUR,
Collector.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

The Calcutta Gazette.

SATURDAY, DECEMBER 8, 1860.

HOME DEPARTMENT.

No. 2360.

Fort William, the 7th December 1860.

Ecclesiastical.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE, DATED THE 31st OCTOBER 1860.

Notification.—The Reverend W. B. Wright, Residency Chaplain of Malacca, has been granted an extension of leave for six months, on Medical Certificate.

W. GREY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5907.

Fort William, the 5th December 1860.

The Hon'ble the President in Council is pleased to recognize the appointment of Mr. D. T. Ralli as Vice-Consul for Greece, at Calcutta.

No. 5908.

The 7th December 1860.

The under-mentioned Officers of the Hyderabad Commission have passed an examination in the Second or higher Standard:—

Captain J. Stubbs, Assistant Commissioner, and Personal Assistant to the Commissioner, Hyderabad Assigned Districts.

Lieutenant S. Temple, Assistant Commissioner ... } Dharasoo District.
Mr. C. Hordern, Acting Assistant Commissioner ... }

No. 5909.

With reference to General Order No. 501, dated 8th February last, it is notified that Mr. G. Campbell, Judicial Commissioner of Oudh, obtained ten days' leave of absence to reach the port of embarkation, and nineteen days to rejoin his appointment on his return from Europe.

No. 5910.

Captain H. Phillpotts, Assistant Agent, Governor General, for the States of Rajpootana, has obtained eight weeks' preparatory leave to proceed to Bombay, from the 1st instant.

No. 5911.

Lieutenant J. G. Campbell, Adjutant of the Mhair Regiment, has obtained a further extension of leave, on Medical Certificate, from the 31st October 1860 to the 10th January 1861, inclusive.

No. 5912.

Captain C. Elliot, C. B., Deputy Commissioner of Raepore, has obtained eight weeks' leave, to enable him to proceed to Kamptee, for the purpose of appearing before a Medical Committee, with a view to applying for leave to Europe, on Medical Certificate.

Captain Elliot left Raepore on the 19th ultimo, making over charge of the District to Lieutenant C. B. Lucie Smith, Assistant Commissioner.

No. 5913.

Captain E. M. Ryan, Magistrate of Moulmein, has obtained privilege leave of absence for two months, from the 1st instant.

No. 5914.

A Commission of the Peace was issued from the Supreme Court of Bengal on the 19th November, directed to the under-mentioned Officers serving in the Punjab and its Dependencies:—

Dennis Fitzpatrick, Esquire.
Lord Frederick Hay.
James Broadwood Lyall, Esquire.
Sir Alexander Hutchinson Lawrence, Baronet.

Esquires.
- Richard Thomas Burney,
- David Graham Barkley,
- George Robert Elsmie,
- John Beames,
- Charles William Paxton Watts,
- Edward Fairlie,
- Henry Edward Perkins,

Captains
- Thomas Charles Darnell.
- Henry Arthur Dwyer.
- Henry Prevost Babbage.
- Andrew Aldcorn Munro.

Lieutenants
- Marmaduke Ramsay.
- Edward Hanson Paske.
- Frederick Macdonald Birch.
- Anthony Stewart.
- George Gordon Young.
- Leopold John Herbert Grey.
- Charles Vernon Jenkins.
- William Garrow Waterfield.
- Robert Groves Sandeman.
- William Hamilton.
- Francis Thomas Forster.
- James Robert George Graham Shortt.
- Percy William Powlett.
- James William Hope Johnstone.
- Robert Horace Hudleston.

Esquires.
- James Ruthven Elphinstone Gouldsbury,
- Frederick Englehart Moore,
- Cecil Burton,
- Alexander John Stewart Donald,

No. 5915.

Lieutenant H. Fisher, Assistant Commissioner of Hurdui, has obtained two months' leave of absence on Medical Certificate, from the 26th June last, in lieu of the thirty days' privilege leave, notified in General Order dated 17th July last, No. 2755, which is hereby cancelled.

No. 5916.

Lieutenant Tweedie, District Superintendent of Oudh Military Police, has obtained two months' privilege leave, under Section XII. of the amended Absentee Rules.

No. 5917.

Lieutenant F. N. M. Maynard, 21st Regiment Native Infantry, is re-appointed to be an Assistant Superintendent of Police in Oudh, with effect from the 18th September last. The General Order of that date, No. 4220, is accordingly cancelled in so far as it relates to Lieutenant Maynard.

W. Grey,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 143.

Fort William, the 7th December 1860.

Notification.—In continuation of Notification, No. 15, dated the 9th March last, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the 4th Quarter of the Official Year 1859-60, and of the 1st and 2nd Quarters of the Current Official Year 1860-61, is published for general information:—

Date.	*Amount of Balance.*
On 30th April 1860 ...	Co.'s Rs. 16,66,37,229
„ 31st July „ ...	„ 16,20,24,308
„ 31st October „ ...	„ 12,35,60,078

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 6th December 1860.

No. 1186 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Lieutenant William George Bygrave Tyler, of the 42nd Regiment Native Infantry, 2nd Class Deputy Commissioner, Chunderee ...	For fifteen months, under the new Regulations.
Lieutenant John Biddulph, of the 5th European Light Cavalry ...	For eighteen months, under the new Regulations.
Assistant Surgeon Michael Scanlan, of the Medical Department ...	For one year, under the new Regulations.

Fort William, the 7th December 1860.

No. 1187 *of* 1860.—The under-mentioned Warrant Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Conductor Thomas Harry Macleod Marchant, of the Ordnance Commissariat Department ...	For fifteen months, under the new Regulations.

No. 1188 *of* 1860.—Mr. Edward Charles Ryall is promoted from 1st Class to Senior Sub-Assistant Great Trigonometrical Survey of India, from 1st December 1860.

No. 1189 *of* 1860.—In conformity with Government General Order No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of November 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information. And it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this Country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India :—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in the month of November 1860.

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co's. Rs.	Equivalent in Sterling.		
	COMMISSIONED AND WARRANT OFFICERS.														
1st	Elijah David Page ...	Unattached Lieutenant...	Gwalior Camel Corps ...	...	9th June 1860,	Unknown ...	690 6 6	...	690 6 6						
"	Edwin Wiggens ...	Captain and Brevet Lieutenant Colonel ...	52nd Regiment N. I. ...	...	27th June 1857,	Ditto ...	16 3 6	...	16 3 6						
"	Christopher Simson Maling	Lieutenant Colonel and Brevet Colonel ...	18th Regiment N. I. ...	...	16th March 1860,	Intestate ...	855 15 11	...	855 15 11	...	...	...	...	...	Widow and Children in India.
2nd	T. Stevenson ...	Conductor ...	Ordnance Commissariat Department attached to Allahabad Magazine ...	...	10th June 1860,	Unknown ...	594 2 3	...	594 2 3						
"	Alexander Baker ...	Officiating Sub-Conductor	Ordnance Department ...	...	25th April 1860,	Testate ...	4219 2 0	...	4219 2 0	...	...	...	...	...	Will in favor of Mrs. Caroline Skinner and Alexander Henry Skinner, Langport, in Somersetshire.
3rd	Byam Martin Loveday ...	Captain ...	15th N. I. ...	...	18th Ditto	Intestate ...	2397 3 3	...	2397 3 3						
"	Augustus Hay Alexander...	Lieutenant ...	68th N. I. ...	...	6th June 1857,	Ditto ...	585 0 0	...	585 0 0						
5th	George Feudal D'Oyly ...	Captain ...	67th Regiment N. I. ...	...	10th September 1859,	Ditto ...	332 7 0	...	332 7 0						
"	Alexander William Murray	Lieutenant ...	42nd Light Infantry attached to the Guide Corps ...	...	14th September 1857,	Ditto ...	66 14 10	...	66 14 10						
"	Charles James Salmond ...	Captain ...	7th Light Cavalry ...	...	6th December 1857,	——	439 12 0	...	439 12 0						
"	John James Farrington ...	Ditto ...	2nd Euro. Bengal Fusiliers	...	10th May 1860,	Intestate ...	110 13 2	...	110 13 2						
"	John Alexander Kidd ...	Assistant Apothecary ...	Her Majesty's 69th Regiment ...	...	24th July 1860,	Ditto ...	96 0 0	...	96 0 0	...	...	...	...	...	Next of kin not known.
7th	J. P. Conserat ...	Captain ...	34th Regiment Madras N. I. ...	...	10th April 1858,	Ditto ...	660 0 0	...	660 0 0	660 0 0	...	...	...	...	10th November 1860. Remitted by Bill on Fort St. George.
6th	T. Stevenson ...	Conductor ...	Ordnance Commissariat Department attached to Allahabad Magazine ...	...	10th June 1860,	Unknown ...	142 13 11	...	142 13 11						
19th	W. C. L. Ryves ...	Captain ...	12th Regiment N. I. ...	...	30th August 1860,	——	1691 4 6	...	1691 4 6						
20th	Thomas Harvey Hunter ...	Lieutenant ...	Invalid Establishment ...	...	7th April 1860,	Intestate ...	572 5 4	...	572 5 4	...	...	...	...	...	Next of kin, Brother, Mathew D. Hunter, Antonshill, Coldstream, Berwickshire, Scotland.

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Faith due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co.'s Rs.	Equivalent in Sterling.		
	COMMISSIONED AND WARRANT OFFICERS.—*(Continued.)*														
20th	Robert Campbell Barclay ...	Captain and Brevet Major.	68th N. I., doing duty with 20th Regiment	...	2nd September 1859,	Intestate ...	1123 2 9	...	1122 2 9						
,,	Augustus Hay Alexander ...	Lieutenant ...	68th N. I. ...	...	6th June 1857,	Ditto ...	0 12 0	...	0 12 0						
,,	George Robert Miller ...	Sub-Conductor ...	Department Public Works	...	18th August 1857,	Ditto ...	932 15 6	...	932 15 6						
26th	Patrick Sharkey ...	Conductor ...	Ordnance Department ...	...	24th August 1860,	Testate ...	458 5 0	...	458 5 0	...	...	...	...	...	Widow and Children in India.
,,	Eaton Joseph Travers ...	Lieutenant ...	32nd N. I., doing duty with 1st Punjab Infantry	...	2nd August 1857,	Will ...	1583 5 4	...	1583 5 4						
,,	Martin Brydon Lamb ...	Assistant Surgeon M. D.	Civil, Deyrah Dhoon ...	...	21st June 1860,	Unknown...	98 13 6	...	98 13 6	...	...	...	...	..	Next of kin, David Lamb, Esq., address, The Latch, Brichin, Forfarshire.
,,	Frederick Hottinger ...	Apothecary ...	Bengal Artillery ...	...	9th Ditto	Testate ...	3343 4 6	...	3343 4 6						
,,	Charles Handyside ...	Lieutenant ...	5th Bl. Euro. Infantry ...	...	2nd September 1860,	Intestate ...	761 13 1	...	761 13 1	...	...	...	...	...	Next of kin, Father, H. Handyside, Writer to the Signet, 58, Frederick Street, Edinburgh.
,,	Robert Innes Grant ...	Ditto ...	22nd N. I., doing duty with 1st Sikh Infantry .	...	31st March 1859,	Ditto ...	45 0 0	...	45 0 0						
	NON-COMMISSIONED OFFICERS AND SOLDIERS.														
1st	Francis Maroney ...	Private ...	5th Bengal Euro. Regt. ...	[illegible]	28th July 1860,	Intestate ...	58 6 2	...	58 6 2	...	...	...	...	...	Next of kin, Patrick Maroney, Knockbrock, County Clare, Ireland.
,,	Thomas Merchant ...	Serjeant ...	2nd Euro. Lt. Cavalry ...	585	26th August 1860,	Ditto ...	181 8 11	...	181 8 11	...	...	...	...	...	Next of kin, Father, Matthew Merchant, Walcot, Bath, Somerset.
,,	Charles Addis ...	Corporal ...	2nd Bl. Euro. Lt. Cavy...	716	20th Ditto	Ditto ...	93 10 1	...	93 10 1	...	...	...	...	...	Next of kin, Father, Thomas Addis, 18, York Square, Cheltenham, Gloucester.
	William Brown ...	Private ...	5th Regt. Bl. Euro. Infy.	460	13th September 1860,	Will ...	35 4 0	...	35 4 0	...	...	...	...	...	Next of kin, Sister, Clara Brown, No. 4, Park Cottage, Loughborough Road, Brixton, Surry. Will in her favor.
,,	Alexander Arnott ...	Ditto ...	1st Euro. Bl. Lt. Cavy....	782	26th June 1860,	Unknown...	1 14 0	...	1 14 0	...	...	...	...	...	Brother, Allan Arnott, Edinburgh.
2nd	Thomas Kirkwood ...	Gunner ...	2nd Tp. 2nd Bde. Horse Artillery ...	10956	6th April 1860,	Intestate ...	14 14 4	...	14 14 4	...	...	...	...	...	Next of kin not known.
,,	William Brown ...	Ditto ...	Ditto ...	11165	Ditto	Ditto ...	17 4 2	...	17 4 2						
,,	Patrick Kelly ...	Bombardier ..	Euro. Invalid Battalion...	1396	13th August 1860,	Will ...	328 15 6	...	328 15 6						
,,	Robert Donald ...	Private ...	2nd Euro. Bl. Fusiliers...	2390	11th Ditto	Intestate ...	27 6 10	...	27 6 10	...	...	...	...	...	Next of kin not known.
,,	Thomas McGowan ...	Ditto ...	Ditto ...	1657	19th Ditto	Ditto ...	27 0 7	...	27 0 7	...	...	...	...	...	Next of kin, Mother, Mary Gowan, No. 34, Meade Street, Dublin.
,,	Alexander Ford ...	Ditto ...	Ditto ...	2494	17th September 1860,	Ditto ...	31 13 2	...	31 13 2	...	...	...	...	...	Next of kin, Sister, Ellen Wilson, St. Cuthbert, Edinburgh.
,,	Thomas Adams ...	Ditto ...	5th European Regiment .	476	1st April 1859,	Ditto ...	34 9 7	...	34 9 7	...	...	...	...	..	Next of kin not known.
,,	Edward Bailey ...	Ditto ...	Ditto ...	373	11th July 1859,	Ditto ...	25 6 8	...	25 6 8	...	...	...	...	...	Next of kin, Father, William Bailey, Birmingham, Warwick.
,,	Luke Whittaker ...	Ditto ...	Ditto ...	328	5th April 1859,	Ditto ...	28 12 4	...	28 12 4						
,,	John Byrne ...	Ditto ...	Ditto ...	367	22nd September 1859,	Ditto ...	20 5 5	...	20 5 5	...	...	...	...	...	Next of kin not known.
,,	George Cox ...	Drummer ..	Ditto ...	457	3rd July 1860,	Ditto ...	54 3 9	...	54 3 9	...	...	...	...	...	Next of kin, Father, Mr. Edward Cox, Wheatleymar, Oxford.

"	George Smith ...	Corporal ...	2nd Light Cavalry ...	805	15th August 1860,	Will ...	174 4 7	...	174 4 7	174 4 7	...	...	...	...	Legatee, No. 194, Private R. Giles, of the 2nd Light Cavalry. 18th November 1860. Remitted by Bill on Muttra.
"	Nathaniel Allan ...	Gunner ...	Her Majesty's Bl. Arty....	11401	18th June 1860,	Intestate ...	34 0 7	...	34 0 7	} ...	...	...	...	...	Next of kin not known.
"	Joseph Noble ...	Private ...	1st Bengal Fusiliers ...	3020	19th April 1859,	Ditto ...	10 11 3	...	10 11 3	}					
"	William Devenport ...	Gunner ...	2nd Co. 4th Bl. Arty. ...	10363	9th July 1860,	Ditto ...	24 0 3	...	24 0 3	...	...	...	...	...	Next of kin, Father, Edwin Leach, No. 4, of No. 2 Court, Lower Brearley Street, Birmingham.
"	James Bell ...	Ditto ...	4th Troop 1st Brigade Horse Artillery ...	11156	27th May 1860,	Ditto ...	33 15 4	...	33 15 4	...	...	...	...	...	Next of kin, Father, William Bell, Glasgow Shed, Belfast.
"	James Dwyer ...	Serjeant ...	2nd Troop 2nd Brigade Horse Artillery ...	4921	12th July 1860,	Ditto ...	62 14 4	...	62 14 4	...	...	...	...	...	Next of kin, Children, James Dwyer and Jeremy William Dwyer.
"	Denis Leonard ...	Private ...	2nd Euro. Light Cavy. ...	735	13th September 1860,	Will ...	16 13 8	...	16 13 8	16 13 8	...	...	...	...	16th November 1860. Remitted by Bill on Muttra for payment to Widow and Legatee.
5th	George Henry Steele ...	Lance Corporal ...	Department Public Works	3720	21st August 1860,	Intestate ...	79 5 9	...	79 5 9	79 5 9	...	...	...	...	16th November 1860. Remitted by Bill on Agra, in favor of Officer Commanding there.
"	Thomas Franks ...	Private ...	1st Euro. Bl. Fusiliers ...	3251	18th June 1860,	Ditto ...	11 0 9	...	11 0 9	...	...	...	...	...	Next of kin not known.
8th	Charles Ralph ...	Ditto ...	2nd Euro. Lt. Cavy. ...	897	24th August 1860,	Ditto ...	36 2 11	...	36 2 11	...	...	...	...	...	Next of kin, Sister, Emma Ralph, care of Wm. Will, Warton Lane, Isleworth, Middlesex, England.
"	Edward Graham ...	Ditto ...	Ditto ...	903	Ditto	Ditto ...	28 4 0	...	28 4 0	...	...	...	...	...	Widow, Mary Graham, Bandon, Cork.
"	Charles Joss ...	Gunner ...	2nd Co. 6th Bn. Arty. ...	11097	20th June 1860,	Ditto ...	19 4 5	...	19 4 5	...	...	...	...	...	Next of kin, Mother, Margaret Joss, Town and County Aberdeen, Scotland.
"	John Doyle ...	Private ...	2nd Euro. Bl. Fusiliers...	1790	9th October 1860,	Testate ...	184 2 10	...	184 2 10	...	...	...	...	...	Will in favor of his Father, Henry Doyle, of the City of Dublin.
16th	Robert Wilson ...	Serjeant ...	Sappers and Miners, attached to the Department Public Works ...	——	2nd September 1860,	Intestate ...	258 4 3	...	258 4 3	...	...	...	...	...	Next of kin not known.
"	Henry Donovan ...	Private ...	2nd Euro. Light Cavalry..	696	30th August 1860,	Ditto ...	44 14 5	...	44 14 5	...	...	...	...	...	Widow and Children in India.
"	George Nelson ...	Serjeant ...	Staff ...	——	7th September 1858,	Ditto ...	129 5 9	...	129 5 9	...	...	...	...	...	
"	Edward Morton ...	Laboratory Serjeant Agra Magazine ...	Bengal Artillery ...	——	2nd June 1860,	Ditto ...	54 8 0	...	54 8 0	{* 7 5 4 {†47 2 8}	...	...	...	...	* 16th November 1860. Transferred to Military Department. † 28th November 1860. Transferred to Military Department.
13th	John Gallagher ...	Private ...	1st Euro. Light Cavalry ..	778	19th September 1860,	Ditto ...	27 0 7	...	27 0 7	...	...	...	...	...	Next of kin, Mother, residing at Glandonegal, Ireland.
"	John Cavanagh ...	Gunner ...	2nd Co. 6th Bn. Arty. ...	7677	27th January 1858,	Ditto ...	0 5 7	...	0 5 7	...	...	...	...	...	Left a Will unsigned, in favor of Serjeant E. McCarthy, 2nd Co. 6th Battalion Artillery.
"	John Saul Price ...	Private ...	2nd Euro. Light Cavalry	192	5th September 1860,	Unknown ...	34 11 8	...	34 11 8	...	...	...	...	...	Next of kin, Father, Thomas Saul Price, Christ's Church, Liverpool, Lancashire.
"	John Reid ...	Serjeant Major ...	47th Native Infantry ...	1089	20th May 1860,	Testate ...	260 12 5	...	260 12 5	...	...	...	...	...	Will in favor of his Wife, Eliza Reid, Calcutta.
"	James Furris ...	Gunner ...	Bengal Artillery ...	11434	13th April 1860,	Intestate ...	21 8 0	...	21 8 0	...	...	...	...	...	Next of kin unknown.
28th	Thomas Jones ...	Ditto ...	Ditto ...	12078	31st August 1860,	Ditto ...	96 15 2	...	96 15 2	...	...	...	...	...	Next of kin, Father, Mr. J. Lashford, Farmer, Back Lane, Hunmington, near Halat Owen, Worcester.
"	John Evans ...	Ditto ...	2nd Co. 1st Bn. Arty. ...	11202	20th September 1860,	Ditto ...	18 12 6	...	18 12 6	...	...	...	...	...	Next of kin not known.
"	Abraham Coppen ...	Ditto ...	1st Tp. 1st Bde. H. Arty.	11185	31st August 1860,	Ditto ...	56 13 7	...	56 13 7	...	...	...	...	...	Next of kin, Maria Coppen, residing at Cockfield, Suffolk.
"	James Hamilton ...	Ditto ...	1st Co. 6th Bn. Arty. ...	10838	25th September 1860,	Ditto ...	41 15 0	...	41 15 0	...	...	...	...	...	Next of kin not known.

Dates of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of.				Rate of Exchange.	Remarks.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co.'s Rs.	Equivalent in Sterling.		
	NON-COMMISSIONED OFFICERS AND SOLDIERS.—(*Continued.*)														
28th	Arthur Rowbotham ...	Gunner ...	2nd Co. 5th Bn. Arty. ...	11257	16th September 1860,	Intestate ...	46 0 1	...	46 0 1	...	...	...	...	...	Next of kin, Sister, L. G. E. Rowbotham, Dod's Halet, 14, James St., Liverpool.
"	Cornelius Connelly ...	Corporal ...	1st Tp. 1st Bde. H. Arty.	6260	19th September 1860,	Testate ...	484 13 5	...	484 13 5	...	...	...	...	...	Will in favor of his Father, James Connelly, residing at Monaréah, County Galway, Ireland.
"	Christian Charles Labatt ...	Gunner ...	1st Co. 4th Bn. Arty. ...	10702	1st August 1860,	Intestate ...	46 12 7	...	46 12 7	...	...	...	...	...	Next of kin not known.
"	Daniel Nicol ...	Serjeant ...	Bengal Artillery ...	6490	2nd June 1860,	Ditto ...	234 0 0	...	234 0 0	...	...	...	...	...	Widow in Calcutta.
"	Richard Phillips ...	Gunner ...	1st Co. 3rd Bn. Arty. ...	4580	4th September 1860,	Ditto ...	127 13 4	...	127 13 4	...	...	...	...	...	Left a Daughter, Martha Phillips, aged 4 years and 3 months.
"	George Norie ...	Ditto ...	1st Co. 4th Bn. Arty. ...	5702	21st July 1860,	Ditto ...	30 10 5	...	30 10 5	...	...	...	...	...	Left a Widow, Harriet Norie, residing with 1st Co. 4th Battalion Artillery.
"	John Taylor ...	Private ...	6th Bl. Euro. Infy. ...	727	29th March 1860,	Ditto ...	37 2 1	...	37 2 1	...	...	...	...	...	Next of kin, Father, Henry Taylor, Govan Colliery, Glasgow, Lanarkshire.
						Co's. Rs...	25,566 10 10	...	25,566 10 10						

J. I. HARVEY,

Sub-Treasurer.

FORT WILLIAM, GENERAL TREASURY,
The 30th November 1860.

No. 1190 *of* 1860.—The under-mentioned promotions are made in consideration of the conspicuous acts of loyalty of the Men, and of their exemplary conduct in escorting British Officers to Delhi on the 25th June 1857 :—

Corps.	Rank and Names.	To what rank promoted.	From what date.
4th Regiment Sikh Irregular Cavalry ...	Ressaidar Meer Mendhee Zumah ..	Ressaldar ...	25th June 1857.
	Duffadar Goolam Ubas ...	Jemadar ...	
	„ Shah Ubas ...		

The admission of Meer Mendhee Zumah to the Order of Merit, announced in Government General Order No. 924, of the 14th September 1860, will take place in the superior Grade of Ressaldar.

No 1191 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on urgent private affairs :—

Lieutenant John Hills, of the Bombay Corps of Engineers, 2nd Class Assistant Garrison Engineer, Fort William. } For three months, without pay.

No. 1192 *of* 1860.—Apothecary Joseph Hurst, of the Subordinate Medical Department, attached to the General Hospital, Allahabad, is permitted to resign his situation in the Subordinate Medical Department.

No. 1193 *of* 1860.—Apothecary John Prince, of the Subordinate Medical Department, is permitted to proceed to Europe, on leave of absence on Sick Certificate, for a period of twelve months, under the old Regulations.

F. D. Atkinson, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General Establishments.

No. 1.

Head-Quarters, on the River Ganges, off Buxar.
The 1st December 1860.

Appointment.—In amendment of Notification, No. 165, dated the 31st July 1860, Ensign J. S. Tait is re-appointed to the Public Works Department, in the Grade of Assistant Engineer of the 1st Class, with effect from 31st July 1860.

No. 2.

Transfers.—Lieutenant J. M. Williams, 3rd Class Executive Engineer, is transferred from the Tenasserim and Martaban Provinces to Pegu, and posted to the Rangoon Town Division, *vice* Captain F. N. Smith, appointed Controller and Examiner of Public Works Accounts.

Lieutenant C. N. Judge, 4th Class Executive Engineer, is transferred from Pegu to the Tenasserim and Martaban Provinces, and posted to th e Martaban Division, *vice* Lieutenant J. M. Williams.

C. H. Dickens, *Captain*,
Offg. Secy. to the Govt of India,
with the Governor General.

No. 293.

Fort William, the 7th November 1860.

Leave of Absence.—The Hon'ble the President in Council is pleased to grant preparatory leave for four weeks, to Captain E. A. Saunders, 7th Madras Native Infantry, Executive Engineer, Dacca Division, from the date on which he may avail himself of the same.

No. 294.

Notification.—The leave of absence for six months, on Medical Certificate, granted in Notification No. 259, of the 26th October 1860, to, Lieutenant A. H. B. Bruce, Executive Engineer Futtehgurh Division, to visit the Hills North of Dehra, is to be held to have commenced on the 4th April 1860.

A. G. Goodwyn, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

408/16

No. 6530.

Appointments.—*The 4th December* 1860.—Lieutenant Colonel G. W. Bishop is vested with the powers of a Civil Judge in Darjeeling, during the absence of Dr. Campbell from the Station.

Mr. W. G. L. Lane to officiate as Joint Magistrate and Deputy Collector of Burdwan.

The 5th December 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.* :—

In Patna.

Syud Mahomed Umjul.

In Tipperah.

Baboo Oomachurn Gangoolee.

This cancels the appointment of Baboo Chundee Churn Bannerjee, notified in the Gazette of the 26th September last.

LEAVE OF ABSENCE.—*The 3rd December* 1860.—Mr. D. Cunliffe, Salt Agent of Hidgellee, for fifteen days, under Section XII. of the new revised Absentee Rules.

Mr. S. Delpratt, Civil Assistant Surgeon of Hazareebaugh, for two months, under Section XII. of the new revised Absentee Rules, making over charge of the Medical duties of the Station to the Native Doctor, Shaikh Meeah Jan.

The 4th December 1860.—Mr. W. S. Wells, Joint Magistrate and Deputy Collector of Burdwan, for two months, under Section XII. of the new revised Absentee Rules.

The 5th December 1860.—Mr. H. Balfour, Officiating Collector of Dinagepore, for four weeks, under the Financial Resolution of the 14th October 1857, preparatory to proceeding on Furlough, making over charge of his Office to Mr. W. Kemble, who will officiate as Collector of Dinagepore until further orders.

Mr. R. King, Sub-Deputy Opium Agent, Patna, the usual preparatory leave to proceed to the Presidency to appear before the Standing Medical Committee.

Baboo Ramlochun Ghose, Principal Sudder Ameen of Nudden, for ten days, on Medical Certificate, under Clause II., Section V. of the Uncovenanted Absentee Rules.

Mr. A. G. Macpherson, 1st Judge of the Small Cause Court, Calcutta, for one year, under Section IX. of the Uncovenanted Absentee Rules.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 1966.

APPOINTMENT.—*The 7th December* 1860.—Mr. J. Gilmore, who has been re-appointed by the Government of India, under date the 1st instant, as an Overseer in the Public Works Department, and posted to Bengal, is attached to the 2nd Division of the Grand Trunk Road.

LEAVE OF ABSENCE.—*The 4th December* 1860.—Lieutenant H. T. Gordon, Professor of Constructive Design in the Civil Engineering College at Calcutta, from the 5th to the 25th instant, both dates inclusive, on Medical Certificate, to enable him to proceed to Sea for the benefit of his health.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. W. Johnson, Collector of Customs, Hansee Division, has obtained fifteen days' leave of absence, under Section VIII. of the Uncovenanted Service Leave Rules.

Revenue Department, No. 1758, dated 22nd November 1860.

Mr. A. Brandreth, Settlement Officer, Jhelum, having reported his return to India, is allowed the usual eight weeks' leave, to enable him to rejoin his appointment.

General Department, No. 3053, dated 23rd November 1860.

Notification.—The Hon'ble the Lieutenant-Governor is pleased to constitute Deputy Commissioners Ex-Officio Assessors for assessing the Income Tax on Civil Salaries which do not pass under the audit of the Civil Auditor.

Revenue Department, No. 1757, dated 22nd November 1860.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 23RD NOVEMBER 1860.

No. 451.—The Brigade Order, dated 12th November 1860, by Brigadier General N. Chamberlain, C. B., Commanding Punjab Irregular Force, appointing Lieutenant H. Tyndall, Adjutant and Acting 2nd in Command, 2nd Punjab Infantry, to officiate as Commandant of the 6th Regiment Punjab Infantry, until the arrival of Lieutenant T. Quin, or until further orders, is confirmed.

C. HUTCHINSON, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lots or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of the Rupees [illegible] per chest, [illegible] these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861	1220	560	1780
Do.	Thursday, 7th March „	1220	560	1780
Do.	Wednesday, 10th April „	1220	560	1780
Do.	Wednesday, 8th May „	1220	560	1780
Do.	Monday, 10th June „	1220	560	1780
Do.	Monday, 8th July „	1220	560	1780
Do.	Monday, 5th August „	1220	560	1780
Do.	Monday, 9th September „	1220	560	1780
Do.	Tuesday, 7th October „	1220	560	1780
Do.	Wednesday, 6th Nov. „	1220	560	1780
Do.	Thursday, 5th December „	1244	601	1845
	Total	13444	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
* Behar ...	14,664
Benares...	6,761
	21,425

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such sup- "ply shall not exceed three hundred chests in each "year, and the price for the same shall be deter- "mined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium

Article of the Convention above referred to.

"applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so ap- "plied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

(Copy.)

No. 1392.

FROM HON'BLE A. EDEN,

Officiating Junior Secretary to the Board of Revenue,

TO THE DEPUTY MANAGER, AGRA AND UNITED SERVICE BANK.

Dated, Fort William, the 6th December 1860.

SIR,—In reply to your letter No. 19, dated 3rd instant, enquiring, with reference to my letter 1359, dated 30th ultimo, to the address of the Agent, Oriental Bank, whether it is considered necessary that Powers of Attorney for operations confined solely to this Country must bear the English Stamp to exempt them from Indian Stamp Duty, I am directed by the Board of Revenue to inform you that, as far as the Revenue Department is concerned, all Powers of Attorney executed out of this Country are in their opinion exempt from Indian Stamp Duty, without reference to their being stamped in accordance with the laws of the Country in which they are executed.

STAMPS.
A. GROTE, ESQ.

2. The Board would not be justified in giving an opinion as to the extent to which the Revenue Laws of England are taken cognizance of by the Courts of this Country. This is a question in no way affected by the new Stamp Law, and the Presiding Courts have doubtless long since given authoritative rulings on the subject.

I have, &c.,

A. EDEN,
Officiating Junior Secretary.

PUBLISHED for general information.

Erratum in Notification No. 1359, 30th November 1860.

Third line from bottom, *for* "*parts* are duly stamped" read "*firsts* are duly stamped."

A. EDEN,
Officiating Junior Secretary,
Board of Revenue.

No. 1331.

TENDERS will be received at this Office, until 2 P. M. of Tuesday, the 11th instant, for the transportation of four lakhs of Maunds of Salt from the Pooree Agency to the Government Golahs at Sulkeah.

The Tender must specify the quantity proposed to be brought round, and the rate of payment demanded, including *all* charges whatever. The Tenderer must also be prepared to furnish unexceptional security.

The Board reserve to themselves the right to reject any Tender without assigning a reason.

Further particulars can be learnt on application at this Office.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 4th December 1860.

No. 1344.

Notice.

TENDERS will be received at this Office, until 2 P. M. of Thursday, the 13th instant, for the transport to Sulkea of about 60,000 Maunds of Salt stored at Ghaut Pooreeghatta, in the Hidgellee Agency.

2. The Tender must specify the rate per 100 Maunds, including all charges whatever, at which the Tenderer would engage to deliver the above Salt at the Sulkea Government Golahs. The Tenderer must also be prepared to furnish unexceptionable security.

3. The Board reserve to themselves the right of rejecting any Tender without assigning a reason.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 6th December 1860.

(Copy.)

Circular No. 36.

To the Civil Authorities in the Lower Provinces and the South-Western Frontier Agency.

Sudder Dewanny Adawlut.
Present.
H. T. Raikes, Esq.,
C. B. Trevor, Esq.,
G. Loch, Esq.,
and
H. V. Bayley, Esq.,
Judges,
and
C. Steer, Esq.,
Officiating Judge.

The Court are pleased to adopt the following Circular issued on the 27th September last by the Western Court:—

"The Court of Sudder Dewanny Adawlut, North-Western Provinces, are pleased to call the attention of the Civil Authorities to Clauses 4 and 5, Section XIII., Act XXXVI. of 1860, which repeal Sections CXXX. and CXXXI., Act VIII. of 1859, and prescribe in what cases the Civil Courts may receive in evidence unstamped or insufficiently stamped Deeds, Instruments, or Writings on payment of the proper duty and penalty, laying down the procedure to be observed in such cases.

2. "Clause 4 authorizes the Civil Courts to receive such documents in evidence after payment of the proper duty and penalty in all cases under the Act, in which a Collector may impress a stamp, on payment of the proper amount of Stamp duty and penalty.

"As the Vernacular translation published in the *Allahabad Government Gazette* erroneously makes it to appear that a double payment of duty and penalty is prescribed in such cases, the Court, with a view to remove all misconception on this important point, take this opportunity of explaining that the Hindoostani Version is incorrect, and that Clause 4 simply contemplates one payment of proper duty and penalty to be made in the Civil Court on account of unstamped or insufficiently stamped documents offered in evidence on the same conditions as those before prescribed for Collectors.

"These cases are stated in Clause 1, Section XIII. of the Act and include 'Deeds, Instruments, and Writings executed on unstamped or insufficiently stamped paper from accident, ignorance, inadvertence, mistake, or from other unavoidable cause.'

"An authorized correction of the Vernacular translation may shortly be expected.

"Clause 2 contains an enumeration of the penalties imposable under the Section, which increase in severity in proportion to the length of time which may have lapsed since the execution of the document.

3. "The Civil Courts are hereby directed to prepare a Book, in accordance with Clause 5, for the purpose of recording the payment of duties and penalties above alluded to.

"The entries in this Book should be made chronologically, the details being shewn in the following form:—

1	2	3	4	5	6	7	8			9
							Amount Paid.			Remarks.
Number of Suit.	Name of Plaintiff.	Name of Defendant.	Title of Suit.	Name of party paying duty or penalty.	Description of document on account of which payment is made.	Date of payment.	Duty.	Penalty.	Total.	Containing signature of the Receiving Officer, &c.

"The above details are also to be endorsed on the back of the document under the signature of the Judge of the Court, who is required to make Monthly Returns of the monies thus received to the Collector of the Stamp Revenue of the District.

"These Returns will be prepared from the Book above mentioned, and contain the particulars already detailed.

4. "The Zillah Judges are required to satisfy themselves that their subordinate Judges carry out the instructions of paragraph 3 of this Circular, and will report the fact of Registers having been opened in each Court subordinate to them in accordance therewith.

"The Register Book now prescribed will be added to the list of Registers necessary to be kept up; and the Rules generally applicable to similar Registers, in respect of their safe custody, periodical inspection, &c., &c., should be duly observed."

I have, &c.,
(Sd.) H. B. Lawford,
Register.

Fort William,
The 27th November 1860.

Notifications for the guidance of Civil Treasury Officers subordinate to the Accountant-General.

Income Tax.

Pay Abstracts of Establishments paid from "Local Funds" should be prepared with additional Columns for the exhibition of Income Tax, similarly to other Pay Abstracts which are submitted to the Civil Auditor, the full amount drawn being charged to the Funds, and the assessments credited per contra under the head of "Income Tax."

Bill and Receipt Stamps under Act XXXVI. of 1860.

The Labels should, on receipt at the Treasury, be added in a plus and minus "Memorandum of Bill and Receipt Stamps" at foot of the Accounts, and the Sale proceeds of the Labels, (whether supplied from Calcutta or any other Presidency,) should be credited to "*Bill and Receipt Stamps*" subordinate to "*Stamps*," the quantity sold being at the same time deducted from the Memorandum.

Miscellaneous Surplus Receipt of the Commissariat, Stud, Army Clothing, and Ordnance Departments.

Instructions having been issued to Executive Officers in the Commissariat, Stud, and Army Clothing Departments, and also to Ordnance Agents, to pay into the nearest Civil Treasury, on the last working day of each month, such Miscellaneous Cash Receipts, consisting of Sale proceeds of surplus Stock and unserviceable Stores, Fines, Forfeitures, &c., as might not have been provided for in Departmental Estimates, it is requested that these sums may be credited in the Accounts of the Treasury into which they are paid, to "*Remittances of the Military Department*" subordinate to "*Military Department.*"

EDMUND DRUMMOND,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM;
ACCOUNTANT GENERAL'S OFFICE,
DURBAR AND REVENUE DEPARTMENT,
The 7th December 1860.

Memorandum No. 1061.

THE attention of Treasury Officers is requested to the subjoined Circular. The Remittances should be credited in the Treasury Accounts to the head of "Remittances of the Military Department," subordinate to "Military Department."

W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM,
Office of Acctt. to the Govt. of Bengal,
The 5th December 1860.

Circular No. 21.

TO THE EXECUTIVE OFFICERS IN THE COMMISSARIAT, STUD, AND ARMY CLOTHING DEPARTMENTS, AND TO THE ORDNANCE AGENTS.

Dated, Fort William, the 20th November 1860.

ACCT. GENL'S OFFICE,
MILITARY DEPT.

SIR,—IN supersession of the practice of employing Miscellaneous Cash Receipts in aid of Departmental expenditure, I am directed by the Accountant General to request that, from the month of December proximo, you will carefully observe that all sums realized, which were not included in the previous estimated receipts of your Department, are paid into the nearest Civil Treasury on the last working day in each month. The amount will be charged in your Accounts under the head "*Remittances of the Military Department*," the debit being in every case supported by the receipt of the Receiving Officer.

2. The Remittances in question will embrace proceeds of sale of surplus Stock, of unserviceable Stores, Fines, and Forfeitures, and generally all sums not previously included in the Departmental Estimates.

I have, &c.,

(Sd.) S. G. WYATT,
Offg. 1st Asstt. Acctt. Genl. to the Govt. of India.

Notification, No. 26.

BABOO NURSING CHURN DAS, Uncovenanted Deputy Collector, received charge of the Pooree Treasury on the 30th ultimo.

MOULVIE GOLAM HOSSEN, Uncovenanted Deputy Collector, received charge of the Furreedpoor Treasury on the 1st instant.

MR. A. THOMAS, Sub-Assistant Commissioner of Ramree, received charge of that Treasury on the 12th ultimo.

BABOO RAKHAL DOSS MOOKERJEE, Uncovenanted Deputy Collector, received charge of the Burdwan Treasury on the 5th instant.

MR. E. LOCKWOOD, Deputy Collector, received charge of the Rungpoor Treasury on the 1st instant.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM,
Bengal Accountant's Office,
The 6th December 1860.

CIRCULAR No 188.

TO THE MAGISTRATE OF ———

SIR,—I HAVE the honor to advise you that an arrangement has been made with the Inspector-General of Jails, by which he will in future conduct the check hitherto exercised by this Office over the details of the Jail Manufacture Accounts, as given in your Annual Statements.

2. It will now no longer be necessary for you to submit to this Office the Periodical Statements noted in the margin. The Jail Profits will be declared solely on the entries in the Treasury Accounts, and it will therefore behove you to exercise special care in the Returns you forward to the Collector.

No. 1. Cash Account of Jail Manufacture.
No. 2. Statement of the estimated value of Manufactures.
No. 3. Statement of Materials purchased, &c., for Manufactures.

3. The Inspector-General will communicate directly with you on the subject of any change he may wish to introduce in the Monthly Manufacture Reports you furnish to him.

I have, &c.,

WILLIAM WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM,
Bengal Accountant's Office,
The 30th November 1860.

Notice.

THE Calcutta Gate, Fort William, is closed from the 7th instant until further orders, and the Water Gate will be available for both ingress and egress of Carriages during the interim.

(By Order,)

GEO. R. GREENE, *Major,*
Offg. Fort Adjutant.

FORT WILLIAM,
The 5th December 1860.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. BICKERS,
Extra Assistant Commissioner, in charge of Treasury.

LUCKNOW TREASURY OFFICE,
The 30th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Notice.

NOTICE is hereby given that a totally dismasted Schooner, about 50 Tons burthen, abandoned at Sea in Latitude 18 and Longitude 98, has been brought up by the Ship *Hamoody*, and is now in possession of the undersigned, who will sell her by a Public Auction on or about the 12th instant, to defray Salvage and other charges incurred. Parties interested in the said Schooner will have the goodness to come forward and establish their interest on or before the said date of sale.

SHALK ALLY,
Commander of the Ship "Hamoody."

Calcutta, 4th December 1860.

Nuddea Rivers.

Report showing the least depth in the present Navigable Channels, from the 26th November to the 1st December 1860.

NAMES OF RIVERS.	Least Depth of Water.	Remarks.
MATABANGAH.		
Above Entrance in Ganges ...	Ft. In. 8 0	
On the Entrance Shoal	4 3	Hat Boleah to Allickdeah by Road, 11 miles.
Thence to Hat Boleah, 44 Miles ...	3 3	
Hat Boleah to Allickdeah ..	closed.	
Allickdeah to Kishengunge, 38 Miles ...	2 4	
Kishengunge to Hooghly River 34 miles ...	3 3	
BHAGIRUTTEE.		
Entrance ...	closed.	Bhagiruttee will be kept open from Jeagunge and Moorshedabad to the Hooghly.
Jeagunge to Cutwah, 60 Miles ...	2 4	
Cutwa to Nuddeah, 46 Miles ...	3 0	

Guage at Berhampore on the 28th November + 4½ inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

The 2nd December 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold to the highest bidders above the upset price.

2*nd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.

3*rd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th.*—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th.*—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th.*—The right of Government to all Minerals to be reserved.

No of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Mehals to be sold on the 14th Dec. 1860.				
		Kedarkoond Estate.	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoora, 12 annas share Pergunnah Kedarkoond ...	631 0 12	386 4 7½	1,037 1 7	The farming lease of all these Mehals will expire in 1864-65, 1271 U. The rent paid on such lease is the amount shewn in Column 5.
2		Rampoora 4 annas share Pergunnah Kedarkoond ...	256 2 12	141 4 6½	374 15 1½	
3		Phalaspoor Pergunnah Kedarkoond .	747 6 8	556 1 2¾	1,478 15 10	
4		Nookoria ditto ditto ...	117 6 12	104 7 7½	268 6 1½	
5		Chhoochhurra ditto ditto ...	1,189 2 10	961 12 2¾	2,525 14 10	
6		Singarpore ditto ditto ...	720 16 12	528 1 4¾	1,408 12 1½	
7		Bhabaneepoor ditto ditto ...	26 15 8	20 8 8½	53 10 4½	
8		Kantachowkie ditto ditto ...	361 9 8	324 8 6½	861 14 10	
9		Chuck Momeen ditto ditto ...	426 13 4	353 3 9	921 5 8½	
10		Paharpoor ditto ditto ...	408 1 5	325 10 5	863 10 10½	
11		Shahapore ditto ditto ...	618 3 14	430 2 6½	1,137 12 10	
12		Chundeepore ditto ditto ...	708 11 1	338 13 1½	902 0 2	
13		Bhagedund ditto ditto ...	125 14 10	41 10 1¾	97 4 4	
14		Bissreegaria ditto ditto ...	192 5 8	158 4 8½	414 5 11	
15		Chock Pursooram do ditto ...	221 2 12	204 14 4½	549 6 9	
16		Chock Magooreo ditto ditto ...	138 6 8	110 8 11	286 3 8½	
17		Azmutpore *alias* Hurreechorpore Pergunnah Kedarkoond ...	91 9 4	68 5 2	168 13 1	
18		Juklia Pergunnah Kedarkoond ...	54 4 8	34 8 0	92 0 0	
		Khurrukpore Estate.				
19	192	Chuck Sreemunt Pergunnah Khurrukpore ...	46 10 0	47 7 4½	126 8 11½	
20		Chuck Bamoon Pergunnah Khurrukpore . .	76 10 8	77 2 5¾	205 11 11	
21		Dakhin Semolia Pergunnah Khurrukpore ...	605 14 12	443 2 10¾	1187 13 0½	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Khurrukpore Estate.	Bgs. C. B.	Rs. As. P	Rs. As. P.	
22		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...	1,484 9 8	509 5 1½	2,703 10 3	
		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...		509 5 1½		
				1,018 10 3		
23		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ..	1,579 6 4	510 15 7	2,719 5 7½	
		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...		510 15 7½		
				1,021 15 2½		
24		Babehattee Pergunnah Khurrukpore	992 4 4	83½ 12 7½	2,262 4 9½	
25		Nischunta ditto ditto ...	427 7 8	389 5 2¾	1,044 3 3	
26		Shamnugger ditto ditto ...	468 2 0	419 9 2½	1,131 2 0½	
27		Futtey Mohamud Pergunnah Khurrukpore ...	178 10 8	139 3 7¾	374 4 4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukpore ...	499 12 0	340 2 2¾	1,379 5 4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukpore ...		170 1 1¾		
				510 3 4½		
29		Chatra Pergunnah Khurrukpore ...	256 3 0	233 6 10	628 7 6½	
30		Jetthea Pergunnah Khurrukpore ...	341 10 0	323 15 0¾	875 3 9	
31		Radhaballubpoor Pergunnah Khurrukpore ...	402 7 0	237 2 3¾	709 0 6½	
		Mehals to be sold on the 15th December 1860.				
32		Bellagarea Pergunnah Khurrukpore..	271 7 4	220 6 11	590 13 1½	
33		Sufeabad Pergunnah ditto ...	985 12 4	425 0 6½	1,141 6 9	
34		Chuck Monohur Pergunnah ditto ...	81 10 0	78 9 8½	209 9 10	
35		Kajla Pergunnah ditto ...	1,332 18 4	1,120 9 3	3,029 10 8	
36		Moysa Pergunnah ditto ...	1,132 4 5	966 15 6¾	2,616 5 2	
37		Chuck Deolee Pergunnah ditto ...	77 12 0	75 10 7	214 9 0½	
38		Sreekistopore Pergunnah ditto ...	1,612 1 11	1,147 7 5½	3,067 14 9	
39		Rajgaun Pergunnah ditto ...	258 17 8	215 0 9½	576 7 5	
40		Neemguriapatna Pergunnah ditto ...	141 8 12	53 15 8	146 15 1½	
41		Paiknugoree Pergunnah ditto ...	434 9 0	441 7 2¼	1,192 10 7½	
42		Chukanooram Pergunnah ditto ...	48 12 8	42 5 8¾	112 15 3	
43		Sarboosoobee Pergunnah ditto ...	269 8 12	178 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto ...	387 0 8	371 10 6½	999 1 5	
45		Chuck Mukrampore Perg. ditto ...	1,967 17 0	1,603 1 5¾	4,290 14 7	
46		Seersee Pergunnah ditto ...	237 6 12	145 14 11¾	393 2 7	
47		Teghurree Pergunnah ditto ...	107 8 8	92 1 5⅝	248 9 3	
48		Jinsur Pergunnah ditto ...	688 10 12	516 1 1	1,385 4 10½	
49		Kuddurppoor Pergunnah ditto ...	1,021 1 12	498 9 7	1,331 0 2	
50		Dealegohal Pergunnah ditto ...	1,662 13 6	1,364 9 8	3,619 3 8	
51		Buradeeha Pergunnah ditto ...	1,795 15 4	1,294 8 8½	3,612 15 10	
52		Popurara Pergunnah ditto ...	1,565 5 0	883 10 4½	2,348 2 4½	
53		Nyabupan Pergunnah ditto ...	712 2 12	366 9 7½	987 1 7	
54		Jharea Pergunnah ditto ...	989 14 4	682 9 4½	1,852 15 0	
55		Dhenkea Bykuntopore Pergh. ditto ...	77 5 0	62 6 0	216 9 11½	
56		Juphulee Pergunnah ditto ...	111 6 4	131 4 4	354 0 10½	
57		Juphulla Pergunnah ditto ...	928 18 4	873 11 4¾	2,339 14 4½	
58		Inela Pergunnah ditto ...	1,144 16 8	1,330 14 2½	3,101 14 9	
59		Kowsowla Pergunnah ditto ...	518 17 12	316 7 7½	818 13 1½	
60		Sanjooal Pergunnah ditto ...	1,352 5 8	753 12 10½	2,088 13 5	
61		Gumjarampore Pergunnah ditto ...	1,372 6 2	1,030 3 7	2,760 2 3	
62		Khatdanga Pergunnah ditto ...	1,931 19 0	1,560 13 5½	4,179 11 3	
63		Kasmallee Pergunnah ditto ...	93 10 12	56 0 1	166 2 6½	
64		Boolbool Chattee Pergunnah ditto ..	136 1 4	85 2 9½	93 12 0	
65		Poub Deoalee Pergunnah ditto ...	780 10 4	750 13 9½	2,024 4 7	

Midnapore Collectorate,
The 25th October 1860.

F. R. Cockerell,
Offg. Collector.

To be sold, pursuant to an Order of the Supreme Court of Judicature at Fort William, in Bengal, made in a certain cause wherein Russickloll Paulit is Plaintiff, and Sreemutty Mothoormoney Dossee, widow, and legal personal representative of Kallikisto Paulit, deceased, is Defendant, on and bearing date the 23rd day of April 1860, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on an early day, the following property (that is to say) all that one-fourth part or share of, and in all that piece or parcel of land containing One biggah, and the Buildings thereon, butted and bounded as follows: to the South of the Company's Road; to the East of the tenantable Road and Dwelling-house of Ramcoomull Sircar; to the North of the Sakarectollah Lane, and Roghoonauth Badantobagis's Dwelling-house, and to the West of the tenantable House of Ramdhone Surnoborneek and the late Lukhandoss.

Further particulars may be had at the Master's Office, Supreme Court, and of Mr. Hatch, Solicitor for the Plaintiff.

C. W. Hatch,
Plaintiff's Attorney.

Calcutta;
Supreme Court, Master's Office, The 3rd December 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 5th Dec. 1860.

LIABILITIES.			ASSETS.		
Proprietors' Capital ...	1,07,00,000	0 0	Government Securities ...	11,39,077	0 0
Reserve Fund	2,03,001	1 9	Dues from Government ...	2,11,327	2 4
Current Accounts ...	1,95,53,467	14 0	Cash	3,05,95,340	12 0
Cash Credits Undrawn ...	3,43,652	4 0	Loans on Deposit of Securities ...	88,79,200	0 0
Other Claims	2,89,752	3 11	Discount Loans on ditto ...	44,77,900	0 0
Bank Notes	1,61,41,051	0 0	Accounts of Credit on ditto ...	3,87,700	0 0
Post Bills	2,78,464	14 8	Government Bills discounted ...	4,79,797	3 1
Profit and Loss *(Rebate Account)* ...	23,945	15 10	Mint Certificates ditto ...	33,395	1 2
			Mercantile Bills ditto ...	13,33,495	9 1
			Dead Stock	1,83,013	0 5
			Stamp Duties	1,970	14 0
			Interest accrued	618	12 0
Co.'s Rs.	4,75,35,835	6 1	Co.'s Rs.	4,75,35,835	6 1

G. W. Moultrie,
Accountant.

Published by order of the Directors,
Geo. Dickson,
Secretary and Treasurer.

Bank of Bengal.

Notice is hereby given that, in conformity with Section XIII. of the Charter (Act VI. of 1839), a Meeting of the Proprietors will be held at the Bank, on Monday, the 10th December, at 10 A. M., to elect two Directors in the room of C. H. Brown and W. McAdam Stewart, Esquires, who go out of the Direction by rotation.

The Poll will close at 3 P. M.

By Order of the Directors,

Geo. Dickson,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of John Baillie Nelson, an Insolvent. } On Saturday, the 9th day of October last, it was ordered that Saturday, the 5th day of January next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Robertson, *Attorney.*

Chief Clerk's Office, the 27th November 1860.

In the matter of Henry Diendonne Rodrigues, of Coiroo Mehter's Lane in Calcutta, an Assistant in the Calcutta Board of Revenue, an Insolvent. } On Monday, the 3rd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Anley and Sims, *Attorneys.*

Chief Clerk's Office, 4th December 1860.

In the matter of the Asiatic Marine Insurance Office, an Insolvent. } On Saturday, the 1st day of December instant, an Account of the Receipts and Disbursements of the Official Assignee, from the 23rd day of September 1859 to the 31st day of October 1860, was filed in the Office of the Chief Clerk. And it was ordered that Saturday, the 12th day of January next, should be appointed for the further hearing of this matter, for the purpose of making a dividend.

☞ "*Any Creditor or other person interested, "who may intend to establish or oppose any claim "upon the Estate of the said Insolvent may attend "and be heard, having given notice to the Chief "Clerk three clear days before the day of hearing.*"

In the matter of Frederick Alexander Cornelius Schonerstedt, an Insolvent. } On Saturday, the 1st day of December instant, it was ordered that Saturday, the 2nd day of February next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Pittar and Payne, *Attorneys.*

Chief Clerk's Office, the 7th December 1860

Notice.

THE Congregation hitherto meeting for Divine Worship in St. James' School-Room are informed that, *on* and after Sunday the 18th instant (until the erection of the new Church), Divine Service will be performed in St. Saviour's Church, Wellesley Square, commencing in the morning at a quarter past 10, in the evening at a quarter past 6; and on Wednesday evening at 7 o'clock.

P. J. JARBO.

7-2, CHOWRINGHEE,
7th November 1860.

The Bengal Coal Company, "Limited."

REGISTERED UNDER ACT No. XIX. OF 1857.

THE Half-yearly General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 6, Church Lane, on Saturday, the 8th December 1860, at noon.

By Order of the Directors,

GORDON, STUART AND Co.,
Secretaries.

CALCUTTA,
The 29th November 1860.

Calcutta Trades' Association.

MR. T W. PAYNE has been appointed Secretary of the Trades' Association from this date.

TRADES' ROOM,
The 30th November 1860.

Lost during the Mutinies,

THE following Government 4 per Cent. Promissory Notes:—

No.	4856 of 1835-36 for	Rs.	2,000
,,	8436 of 13674 of 1835-36	,,	1,000
,,	2444 of 7439 of 1842-43	,,	1,000
,,	10310 of 1842-43	,,	500
,,	39238 of 1854-55	,,	4,000

J. C. PARRY,
Manager.

DELHI BANK CORPORATION LIMITED,
The 21st November 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost or Stolen,

THE Left-half of a Bank of Bengal Note, No. 29459, for Company's Rupees 100. Payment stopped at the Bank.

GOLUCK CHUNDER GANGOOLY.

Lost,

THE Halves of the Bank of Bengal Notes, Nos. 07769L., for Rupees 1,000, and 36481F., 18554F., 16725F., 03331F., 31700F., 23429F., 13009F.; 10533F., for 100 Rupees each, the payment of which has been stopped at the Bank.

SHITTA DOSS DUTT.

Lost,

THE Second-half of a Bank of Bengal Note, No. 34317, for Company's Rupees Ten, the payment of which has been stopped at the Bank.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2077.

The 24th November 1860.—The Overland Mail per Steamer *Malta* will be closed on Saturday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity

	Weight.			*Vid* Marseilles.			*Vid* Southampton.		
Postage.	Under ½ ounce		Rs.	0	6	0	Rs.	0	4	0
	,, ½	,,	,,	0	8	0				
	,, ¾	,,	,,	0	14	0	,,	0	8	0
	,, 1	,,	,,	1	0	0				
	,, 2	,,	,,	2	0	0	,,	1	0	0

No. 3756.

The 4th December 1860.—There will be no After-Packet on this occasion, owing to the Mail Steamer *Malta* proceeding to Sea, on the morning of the 10th instant, without anchoring at Kedgeree.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

Names of Vessels	Agents.	Intended Departure.	For what Post.	Touching at	Remarks.
Steamer *Malta* ...	P. & O. S N. Co. ...	9th Dec. 1860.	Suez ..	Madras, Ceylon & Aden	
„ *Governor Higginson*	Mackinnon, McKenzie & Co.	12th „ „	Madras ..	Bimlipatam & Cocanada	
„ *Columbian* ..	P. & O. S. N. Co. ..	22nd „ „	Hong-Kong.	Penang & Singapore.	
Ship *Futtay Salum* ..	Haujee Hussin ...	24th „ „	Mauritius ..		

The 7th December 1860.

All Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

Parties holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.
To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

All communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

All complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master-General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah, and China Mails, in the 1st six months of 1860.

	July.	August.	September.	October.	November.	December.	Remarks.
Overland *vid* Calcutta ..	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd ...	8th & 22nd	
Overland *vid* Bombay ...	12th & 27th	12th & 31st	15th ..	1st & 18th	2nd & 17th ...	3rd & 18th	
Burmah ..	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th ...	1st & 16th	
China ...	... ..	.....	.... .	.....	... ...	. ..	As opportunity serves.
Australia ..	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd ...	8th & 22nd	

The 24th January 1860.

Latest safe Date of Overland Mails from Calcutta to Bombay, during the Current year.

From Calcutta.	From Bombay.	From Calcutta.	From Bombay.
Date.	*Date.*	*Date.*	*Date.*
No. 1.	No. 2.	No. 1.	No. 2.
		3rd December 1860.	12th December 1860.
		18th „ „	27th „ „

The following is a revised Memo. of dates of despatch of the China Mails from Bombay, during the year 1860:—

From Bombay to Galle and China.

16th February.	31st July.
1st March.	16th August.
16th „	31st „
1st April.	16th September.
16th „	1st October.
1st May.	16th „
16th „	31st „
31st „	16th November.
16th June.	1st December.
1st July.	16th „
16th „	31st „

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *per Contract Steamers.*

COUNTRIES AND PLACES.	Letters. Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 ounce & not exceeding 2 oz.	Every ounce after first oz.	Books. Each Packet not exceeding ¼ ounce in weight.	Each Packet exceeding ¼ ounce & not exceeding ½ lb.	Each Packet exceeding ½ lb. & not exceeding 1 lb.	Each Packet exceeding 1 lb. and not exceeding 1½ lb.	Each Packet exceeding 1½ lb. & not exceeding 2 lbs.	Each Packet exceeding 2 lbs. and not exceeding 2½ lbs.	Each Packet exceeding 2½ lbs. & not exceeding 3 lbs.	Newspapers or Prices Current. Not exceeding 4 oz.	Exceeding 4 oz. and not exceeding 8 oz.	Exceeding 8 oz. and not exceeding 12 oz.	Exceeding 12 oz. and not exceeding 1 lb.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
United Kingdom *viâ* Marseilles...	0 6 0	0 8 0	0 14 0	1 0 0	0* 0 0	0 0 0	0 4 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0	0 2 0	0 4 0	0 6 0	0 8 0
Ditto *viâ* Southampton	0 4 0	0 4 0	0 8 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 0
Malta	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Gibraltar	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Ionian Islands (consigned in the Austrian Packet *viâ* Alexandria) ...	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Australian Colonies...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Mauritius	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Any British Colony, the route to which does not lie through Great Britain (excepting Ceylon and Hong-Kong) China (except Hong-Kong)																	
Macao																	
Canton	...	0 4 0	...	0 8 0	1 0 0	0 8 0	...	...	...	...	...	...	...	0 0 8	...	...	...
Manilla...																	
Batavia, Java																	
Bourbon or any Foreign Ports, the route to which does not pass through Egypt																	
Greece *viâ* Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	..	...	...	..	...	...	..	0 1 4	0 2 0	0 3 0	0 4 0
Alexandria	..	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	..	..	..	..	..	0 1 4	0 2 0	0 3 0	0 4 0
Cairo	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	...	...	...	...	...	0 0 8	...	...	...
Suez	...	0 8 0	..	1 0 0	2 0 0	1 0 0	..	..	...	.	..	...	..	0 0 8	..	...	...
Great Britain *viâ* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Foreign Europe *viâ* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0

[2696]

Austria	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Trieste	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Havanna *viâ* Southampton	...	...	...	...	...	...	...	...	...	...	...	...	...	0 2 0	0 3 0	0 4 0	0 5 0
California *viâ* Southampton	...	0 13 0	...	1 10 0	3 4 0	1 10 0	...	...	...	...	...	...	...	0 3 0	0 5 0	0 7 0	0 9 4
Ditto *viâ* Marseilles	0 15 0	1 1 0	2 0 0	2 2 0	4 4 0	0 9 0	...	...	...	...	...	...	...	0 0 0	0 0 0	0 0 0	0 0 0
Places in Turkey or Syria	...	0 11 6	...	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	2 oz. 0 1 4	4 oz. 0 2 0	8 oz. 0 4 0	16 oz. 0 7 0
Beyrout	...	0 11 6	...	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	0 1 4	0 2 0	0 4 0	0 7 0
Bagdad	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 4 0	0 7 0
Constantinople	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	0 1 4	0 2 0	0 4 0	0 7 0
Jerusalem	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 4 0	0 7 0
Madras	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 oz. 0 0 5	0 0 0	0 0 0	0 0 0
Ceylon	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Bombay	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 8	0 0 0	0 0 0	0 0 0
Aden	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Penang	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Singapore	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 6 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
Malacca	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 8	0 0 0	0 0 0	0 0 0
Hong-Kong	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 8	0 0 0	0 0 0	0 0 0
United States *viâ* Southampton	0 0 0	0 9 6	0 0 0	1 3 0	2 6 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4	0 2 0	0 3 0	0 4 0
Ditto *viâ* Marseilles	0 11 6	0 13 6	1 9 0	1 11 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 6 0	0 8 0

* And so on adding 8 annas for every additional ounce or fraction of an ounce, in addition to 2 annas (French Postage) for every additional quarter of an ounce or part of a quarter.

N. B.—Inland Postage is charged, in addition to the above rates, on all Letters and Papers to places in Egypt and to Countries in Foreign Europe *viâ* Trieste, excepting Presidency Towns.

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *per Contract Steamers.*

COUNTRIES AND PLACES.	Letters.									Newspapers and Printed Papers.				
	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1¼ oz.	Above 1¼ oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 1¾ oz.	Above 1¾ oz. and not exceeding 2 oz.	Every ounce after first oz.	Weighing less than 2 ounces.	More than 2 ounces and less than 4 ounces.	More than 4 ounces and less than 6 ounces.	More than 6 ounces and less than 8 ounces.	
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.					
Madras														
Ceylon...														
Bombay...														
Aden														
Penang	0 4 0	0 4 0	0 8 0	8 0 0	1 0 0	1 0 0	1 0 0	1 0 0	0 8 0					
Singapore														
Malacca														
Hong-Kong														
Spain *vid* Gibraltar...	0 4 0	0 4 0	0 8 0	0 8 0	1 0 0	1 0 0	1 0 0	1 0 0	0 8 0					
Canada *vid* Marseilles	0 11 0	0 13 0	1 8 0	1 10 0	2 14 0	3 0 0	3 2 0	3 4 0	0 0 0					
Ditto *vid* Southampton	0 9 0	0 9 0	1 2 0	1 2 0	2 4 0	2 4 0	2 4 0	2 4 0	1 2 0					
West Indies (British) *vid* Marseilles	0 9 6	0 11 6	1 5 0	1 7 0	2 8 0	2 10 0	2 12 0	2 14 0	0 0 0					
Ditto (British) *vid* Southampton. ...	0 7 6	0 7 6	0 15 0	0 15 0	1 14 0	1 14 0	1 14 0	1 14 0	0 15 0					
Sardinia *vid* Malta	0 5 4	0 8 0	0 13 4	1 0 0	1 7 8	1 10 0	1 12 4	1 14 8	0 0 0	Newspapers, &c., cannot be pre-paid.				
States of Italy *vid* Malta	0 13 4	0 14 8	1 12 0	1 13 4	3 6 8	3 8 0	3 9 4	3 10 8	0 0 0	0 1 4	0 2 0	0 3 4	0 4 0	

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.						NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS.		PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.					
	Not exceeding ¼ Tolah.	Exceeding ¼ Tolah and not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolah.	Exceeding 1½ Tolah and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every Fraction thereof.	Not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.	Not exceeding 100 Tolahs.	Exceeding 100 Tolahs and not exceeding 200 Tolahs.	Exceeding 200 Tolahs and not exceeding 300 Tolahs.	Exceeding 300 Tolahs and not exceeding 400 Tolahs.	Exceeding 400 Tolahs and not exceeding 500 Tolahs.	Exceeding 500 Tolahs and not exceeding 600 Tolahs.
	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Arracan														
Madras														
Moulmein														
Pegu Provinces														
Penang	0 6	1 0	2 0	3 0	4 0	2 0	0 1 0	0 2 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0
Singapore														
Malacca														
Rangoon														
Aden														

N. B.—One Anna Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.		Letters.						Newspapers and Prices Current.	
		Not exceeding ¼ Tolah.	Exceeding ¼ Tolah and not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolahs.	Exceeding 1½ Tolahs and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every fraction thereof.	Not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 12 Tolahs.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hong-Kong	Indian Rates of Postage.								
Macao									
Canton									
Manilla									
Batavia									
Labuan									
Australian Colonies		0 0 6	0 1 0	0 2 0	0 3 0	0 4 0	0 2 0	0 1 0	0 2 0
Mauritius									
Bourbon									
Cape of Good Hope									
St. Helena									
France									
United States									
West Indies									
London (Great Britain)		0 ½ oz. 4 0	0 1 oz. 8 0	1 ½ oz. 0 0	1 ¾ oz. 8 0	2 4 oz. 0 0	For every oz. after 1 oz. 0 8 0	0 4 oz. 0 9	

No. 1027.

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

THE Inland Postage on letters, &c., posted for despatch by the After-Packet must be prepaid, such letters, &c., as do not bear the Inland Postage, or are insufficiently stamped with the After Packet Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, Pre-payment is compulsory.*

NOTE.—The French transit rate of two annas per quarter ounce must be collected, *in addition*, upon all Letters sent to the United Kingdom, *viâ* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *viâ Southampton.*	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *viâ Southampton.*	COUNTRIES, &c.	Upon a letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *viâ Southampton.*
	R. A. P.		R. A. P.		R. A. P.
*Africa, West Coast of...	0 7 6	Hanover	0 9 6	Russia	0 12 0
*Ascension	0 7 6	*Hayti...	0 7 6	St. Helena	0 7 6
Austria	0 9 6	Hesse...	0 9 6	*Sandwich Islands	0 13 0
Belgium	0 6 0	Holland	0 6 0	Saxe Altenburg	0 9 6
Belize, Honduras ...	0 7 6	Homburg, Hesse ...	0 9 6	Saxe Coburg Gotha	0 9 6
Bermuda	0 7 6	Larnaca	0 13 0	Saxe Meiningen	0 9 6
*Bolivia	1 3 6	Lauenburg	0 11 0	Saxe Weimar	0 9 6
*Brazil	0 11 6	Lippe Detmold... ...	0 9 6	Saxony...	0 9 6
Bremen	0 9 6	Lubeck	0 9 6	Schaumburg Lippe	0 9 6
Brunswick	0 9 6	*Martinique	0 7 6	Schwartzburg Rudolstadt..	0 9 6
*Buenos Ayres	0 7 6	Mecklenburg	0 9 6	Schwartzburg Sonderhausen.	0 9 6
*California	0 13 0	*Mexico	1 5 0	Seres	0 9 6
Cape of Good Hope ...	0 7 6	*Monte Video	0 7 6	*Surinam	0 7 6
Canada...	0 9 0	Nassau (Germany) ...	0 9 6	Sweden	0 13 6
*Canary Islands	0 7 6	*Natal	0 7 6	Tehesme	0 13 0
*Chili	1 3 6	*New Granada	0 11 6	Tenedos	0 13 0
*Costa Rica...	1 5 0	*Norway	0 15 0	*Turkey (Europe) except the places specified...	0 9 6
*Cuba	0 15 6	New Brunswick ...	0 7 6	*United States	0 9 6
*Curaçoa	0 7 6	Newfoundland... ...	0 7 6	*Venezuela	0 11 6
Denmark	0 11 0	Nova Scotia	0 7 6	West Indies (British)	0 7 6
*Ecuador	1 3 6	Oldenburg...	0 9 6	West Indies (Danish)	0 7 6
*Falkland Islands ...	0 7 6	*Oregon	0 13 0		
Frankfort	0 9 6	*Peru	1 3 6		
Gold Coast	0 7 6	Poland	0 12 0		
*Grey Town...	0 7 6	*Porto Rico	0 14 0		
*Guadaloupe	0 7 6	Prince Edward Island	0 7 6		
*Guatemala	0 7 6	Prussia	0 9 6		
Hamburgh	0 9 6	Reuss	0 9 6		

OFFICE OF THE DIRECTOR-GENERAL OF THE POST OFFICE IN INDIA,
January 1st, 1859.

THE following Conditions are to be observed in sending Book-Packets by Post:—

1st.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2nd.—Every Packet must be sent either without a cover, or in a cover open at the ends or side so, as to admit of the enclosures being removed for examination.

3*rd*.—The Packet may contain any number of separate books or other publications, prints or maps, and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications, prints, maps, &c., may be either printed, written or plain, or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book, publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter or usually appertains thereto.

4*th*.—The Packet must not contain any letter, closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter, written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5*th*.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6*th*.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7*th*.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb, the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8*th*.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9*th*.—No Book-Packet weighing more than three lbs can be sent to or from the East Indies or to New South Wales.

10*th*.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11*th*.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

Special Notice is directed to the subjoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2*nd*.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3*rd*.—Under Section XXIII. of Act XVII. of 1854, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4*th*.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the Mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to except in the case of letters received for delivery.

Letters and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage which must be pre-paid by Stamps:—

	Rs.	As.	Pie.
Letters not exceeding ½ oz. in weight	0	4	0
Ditto exceeding ½ oz. but not exceeding 1 oz.	0	8	0

And so on adding 8 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 1 oz. in weight, 1*d*. or 8 pie must be pre-paid by Stamp, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter rates of Postage.

Notice.

Letters arriving at the Presidency Towns by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon, upon every letter, without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

Under the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 6 P. M. are detained till the following morning, but parties who have registered their names under the usual fee are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

Forward Newspapers.—Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

Mails for Akyab, Rangoon, and Moulmein are made up on the 1st and 16th of each month, for transmission by the Contract Steamers or by Government Vessels, which sail on the morning of the 2nd and 17th.

Notice.

No. 8189.

On Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid:—

For Letters.

	Rs.	As.	P.
When not exceeding half an ounce	0	11	6
When above half an ounce and under one ounce	1	7	0
When above one ounce and not exceeding two ounces	2	14	0

For Newspapers.

When not exceeding two ounces	0	0	8
When exceeding two ounces and under four ounces	0	1	6
When exceeding four ounces and under eight ounces	0	3	0
When exceeding eight ounces and under 1lb	0	6	0
When exceeding 1lb and under 1½lb	0	8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras, and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *viâ* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

NOTICE.

On and after the 1st of July next, Letters addressed to France or *vid France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

The Postage due on Letters addressed to the places marked in the Schedule with a star * must be paid in advance; Letters for other Countries may, at the option of the sender, be prepaid or sent unpaid. If paid, the Postage must be paid in Stamps, affixed to the Letter on the side on which the address is written.

Care should be taken to write the words *vid France* on all Letters for Foreign Countries, intended for despatch by the French route.

Letters will be registered to any Country or place, to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *vid France*.

Letters Posted in France, if sent unpaid, are charged with double French postage on delivery in India, that is, eight annas and eight pie per quarter ounce.

Simla,
The 9th June 1860.

H. B. Riddell,
Director-General of the Post Office of India.

TABLE showing the rates of Postage to be collected in India on the 1st July 1860, *and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries vid France.*

Destinations.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 2 oz.
1.		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
France or Algeria ...	Destination ..	0 5 4	0 10 8	1 0 0	1 5 4
2.					
Foreign Countries *vid* France.					
*Spain ... *Portugal ...	Through France.	0 6 0	0 12 0	1 2 0	1 8 0
Luxemburg ... Baden ... The Netherlands ... Bèlgium ... Rhenish Prussia ... Bavaria ... Wurtemburg ... German States, *viz.*:—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfort-on-the-Maine, Hamburgh, Bremen and Lubeck ... Switzerland ... Sardinia ...	Destination ..	0 6 8	0 13 4	1 4 0	1 10 8
Prussia (the Rhenish Provinces excepted) ... Hanover ... Saxony ... Mecklenburg-Schwerin ... Mecklenburg-Strelitz ... Brunswick ... Oldenburg (the Principality of Birkenfeld excepted) ... Anhalt ...	Destination ...	0 8 0	1 0 0	1 8 0	2 0 0
Austrian Dominions and Belgrade ... Denmark ... Southern Italy ...	Destination ...	0 8 8	1 1 4	1 10 0	2 0 0

Destinations.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz and not exceeding ¼ oz.	Above ¼ oz. and not exceeding 1oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As P.
*Servia (Belgrade excepted) ... *Montenegro ...	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
Moldavia ... Wallachia ... Turkey in Europe (the places at which France maintains Post Offices excepted) *viâ* Austria ... Sweden ... Norway ... Poland ... Russia ...	Destination ...	0 12 8	1 9 4	2 6 0	3 2 8
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship ...	Port of disembarkation ..	0 7 4	0 14 8	1 6 0	1 13 4

The postage upon Letters for places marked with a star,* *i. e.* Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified, may either be paid in advance or forwarded unpaid, at the option of the sender.

REGISTERED LETTERS.

Letters addressed to all those Countries and places to which, according to the foregoing Table, *the entire Postage to destination can be paid in advance*, may be registered at the desire of the senders, and in such cases the Postage *must be so prepaid*, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 9th June 1860.

Notice.

NOTICE is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the undermentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, viâ Great Britain.

Canada,
Nova Scotia,
New Brunswick,
Prince Edward Island,
Newfoundland,
Bermuda,
British West Indies,
Ascension,
St. Helena,
The Cape of Good Hope,
(But only to Cape Town, Mossel Bay, and Port Elizabeth),
Natal,
Falkland Islands,
Gambia,
Sierra Leone,
The Gold Coast,
Van Couver's Island,
Heligoland; and
The Ionian Islands.

H. B. RIDDELL,
Director-Genl. of the Post Office of India.

CAMP SIMLA,
The 10th June 1860.

No. 2.

THE Public are informed that Book Post Packets can be sent from India to *Great Britain, viâ Marseilles*, according to the following Schedule. The Postage must however be prepaid by Stamps, and the *conditions which* now exist with regard to the Book Postage, *viâ Southampton*, are also applicable to the route *viâ Marseilles*:—

Rate of Postage.

	Viâ Southampton.			*Viâ* Marseilles.		
	Rs.	*As.*	*P.*	*Rs.*	*As.*	*P.*
For a Packet not exceeding 4 oz. in weight ...	0	3	0	0	4	0
Exceeding 4 oz. and not exceeding 8 oz. ...	0	5	6	0	8	0
„ 8 oz. and not exceeding 1 lb. ...	0	11	0	1	0	0
„ 1 lb. „ 1½ lb. ..	1	0	0	1	8	0
„ 1½ lb. „ 2 lbs. ...	1	5	6	2	0	0
„ 2 lbs. „ 2½ lbs.	1	11	0	2	8	0
„ 2½ lbs. „ 3 lbs. ...	2	0	0	3	0	0

CALCUTTA,
The 1st May 1860.

No. 2780.

Notice.

THE Public are hereby informed, that it has been arranged with the Ceylon Government that from the 1st of August next, 3*d.* or 2 annas will be levied on each letter weighing ½ oz. sent from India to any part of Ceylon by land, and that such letters will be delivered free of any additional charge.

Letters posted in Ceylon and forwarded by land will, in the same manner, be charged 3*d.* or 2 annas per ½ oz., and they will be delivered in any part of India free of any additional postage.

All such Letters must be pre-paid, otherwise they will be treated as unclaimed.

The 23rd July 1859.

LETTERS forwarded through the United Kingdom to Buenos Ayres or to any other part of the Argentine Consideration or to the Republic of Paraguay, the correspondence for which is forwarded in the Mails for Buenos Ayres, the sum of seven annas six pie must be pre-paid on a Letter not exceeding half an ounce in weight.

To the above rate, the French Transit rate of two annas the quarter ounce to be added when forwarded *viâ* Marseilles.

ALL Letters, Newspapers and Printed Papers, addressed to Portugal, Madeira, the Azores, the Cape de Verd Islands, and other Portuguese Possessions on the Coast of Africa, will in future be sent in the Mail for Gibraltar, and all such correspondence will be charged with only the Indian Inland rate of Postage, which must be pre-paid.

Letters sent *viâ* Southampton to Monte Video or any other part of the Republic of the Uruguay, will in future be charged 11*d.* or 7 annas 6 pie per half ounce, and when such letters are intended to be forwarded *viâ* Marseilles, an additional charge of 3*d.* or 2 annas per quarter ounce will be made.

The above rates must in all cases be pre-paid.

NOTICE ISSUED BY THE OFFICIATING DIRECTOR-GENERAL.

THE Public are hereby informed that, under an arrangement between the Secretary of State for India and Her Majesty's Post-Master General, an additional charge of one Penny will be levied from the 1st of January 1860, upon all single Newspapers and Prices Current sent from the United Kingdom to any part of India, or from any part of India to the United Kingdom *viâ* Southampton.

The total Postage upon each Newspaper is as under:—

	Viâ Southampton.			
		Rs.	*As.*	*P.*
On a Newspaper not exceeding 4 ounces in weight	2*d.* or	0	1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3*d.* „	0	2	0
On a Newspaper above 8 ounces and under 12 ounces in weight..	4*d.* „	0	3	0

The Postage of 3*d.* or 2 annas hitherto levied on each Newspaper not exceeding 4 ounces in weight sent *viâ* Marseilles remains unaltered.

All Newspapers posted on or after the 1st of January 1860, which may be insufficiently paid, but upon which one Penny or a single Newspaper rate of Postage has been paid will be forwarded charged with the deficiency of Postage, and a fine of one Penny or nine Pies.

Pre-payment must be made as now by Stamps.

CALCUTTA,
The 10th September 1859.

NOTICES ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

UNDER instructions from the London General Post Office, all letters to Greytown or any other part of the Republic of Nicaragua, or any part of the Mosquito Territory for transmission through the United Kingdom by way of Southampton will in future be charged at the reduced rate of 11*d.* or 7 annas 6 pie for a Letter not exceeding half an ounce in weight; whenever such letters are sent *vid* Marseilles an additional postage of 3*d.* or 2 annas per quarter ounce should be charged.

The above-mentioned postage must in all cases be paid in advance.

The 30th September 1859.

UNDER instructions from the London General Post Office, letters for Spain will in future be sent in the Mails for Gibraltar, and they will be charged with Steam Postage according to the following rates :—

Not exceeding ½ ounce 6*d.* or 4 annas, exceeding ½ ounce and not exceeding 1 ounce, 1 shilling or 8 annas, and so on 1 shilling or 8 annas for every additional ounce or any fraction of an ounce.

The payment of Steam Postage upon all such Letters is optional, but whenever they may be posted in the Mofussil, the Indian inland postage must be pre-paid by Stamps.

The 30th September 1859.

LETTERS sent by, or addressed to Soldiers and Seamen, may be forwarded on payment of a British rate of one Penny to any part beyond Sea, with which there is a communication by means of British Mail Packets.

When, however, such letters pass through a Foreign Country, the transit rate due to each Country must be paid upon them, in addition to the British rate of one Penny, and the following Table shows the amount of the transit in each of the instances specified :—

Soldiers' or Seamen's Letters sent to or from		Amount of the Foreign Transit rate to be paid in addition to the British rate of one Penny.	
		When not exceeding ½ ounce.	Above ½ oz. and not exceeding 1 ounce.
		s. *d.*	*s.* *d.*
Panama or any other Place on the Pacific side of new Granada, Valparaiso, or any other place in Chilli ...	Panama	0 6	0 6
Callas or any other place in Peru ...			
Vancouver's Island ...	New York and Panama	0 5	0 5
or			
British Columbia ...	St. Thomas and Panama	1 4	1 4
Canada ...	United States	0 2	0 2

CALCUTTA,
The 21st October 1859.

Notice.

No. 7562.

UNDER instructions from the Secretary of State for India, an additional charge of one Penny will be levied from this date upon all single Newspapers and Prices Current conveyed *viâ* Egypt to the United Kingdom, through the United Kingdom, or to places between Egypt and the United Kingdom, such as Malta, Gibraltar, Corfu, Ionian Islands, Trieste, &c.

The total postage upon such Newspapers is as under :—

VIA EGYPT.

	d.	*a.*	*pie.*
On a Newspaper not exceeding 4 ounces in weight	2 or	1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3 „	2	0
On a Newspaper above 8 ounces and under 12 ounces in weight	4 „	3	0

Pre-payment must be made by Stamps.

The above Rules do not apply to Newspapers for France and Spain, or for transmission through France and Spain.

CALCUTTA,
The 18th January 1860.

C. K. DOVE,
Post-Master General of Bengal.

Rates of Postage on pre-paid Inland Letters.

If not exceeding in weight.		Postage.		No. of Rates.
One quarter Tolah	...	Half an Anna	...	One rate.
Half a Tolah	...	One Anna	...	Two rates.
One Tolah	...	Two Annas	...	Four rates.
One and half Tolah	...	Three Annas	...	Six rates.
Two Tolahs	...	Four Annas	...	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets, and other Printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.				Imported Newspapers, Pamphlets, &c.			
Not exceeding in weight.		Postage.		Not exceeding in weight.		Postage.	
Six Tolahs	...	One Anna	...	Six Tolahs	...	One Anna.	
Twelve Tolahs	...	Two Annas	...	Twelve Tolahs	...	Two Annas.	
Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.				Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.			

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

From this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India, under the same rules and on payment of the same fee, *i. e.* four annas as is payable on letters registered for Great Britain.

The 31*st January* 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office, and receipts are granted to Senders if required. The Post Office Officials have therefore been directed, not to accept fees for the special registration of Banghy Parcels Articles sent on Book Post rates are not registered unless a registration fee is paid ; when therefore Books or Prints or other Articles of value are sent by Book Post, the Senders can register them by payment of the usual fee of 4 annas.

Calcutta,
The 30*th March* 1860.

No. 4990.

The 30*th March* 1860.—Parcels exceeding 40 Tolahs in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.

Diamond Harbour.
Kedgeree.
Contai.

NOTICE.

FROM this date pre-paid Letters posted in India, addressed to any of the under-mentioned places, to be forwarded through the United Kingdom, may be registered at any Post Office in India, on payment of a Registration Fee of eight annas, in addition to the ordinary Postage due upon the Letter :—

COUNTRIES.	Postage upon a Letter under half an oz. sent *viâ* Southampton.	Registration Fee.	Total charge on a Letter under half an oz. sent *viâ* Southampton.	REMARKS.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	
Antigua ...	0 7 6	0 8 0	0 15 6	Letters sent *viâ* Marseilles are liable to a charge of two annas per *quarter* of an ounce in addition to the Combined British and Indian postage chargeable *viâ* Southampton.
Bahamas ...	0 7 6	0 8 0	0 15 6	
Barbadoes ...	0 7 6	0 8 0	0 15 6	
Berbice ...	0 7 6	0 8 0	0 15 6	
Demerara ...	0 7 6	0 8 0	0 15 6	
Dominico ...	0 7 6	0 8 0	0 15 6	
Grenada ...	0 7 6	0 8 0	0 15 6	
Honduras ...	0 7 6	0 8 0	0 15 6	
Jamaica ...	0 7 6	0 8 0	0 15 6	
Moatserrat ...	0 7 6	0 8 0	0 15 6	
Nevis ...	0 7 6	0 8 0	0 15 6	
St. Ketts ...	0 7 6	0 8 0	0 15 6	
„ Lucia ...	0 7 6	0 8 0	0 15 6	
„ Vincent ...	0 7 6	0 8 0	0 15 6	
Tartola ...	0 7 6	0 8 0	0 15 6	
Tobago ...	0 7 6	0 8 0	0 15 6	
Turks Islands ...	0 7 6	0 8 0	0 15 6	
Trinidad ...	0 7 6	0 8 0	0 15 6	
Bermuda ...	0 7 6	0 8 0	0 15 6	
Canada ...	0 9 0	0 8 0	1 1 0	
Nova Scotia ...	0 7 6	0 8 0	0 15 6	
New Brunswick ...	0 7 6	0 8 0	0 15 6	
Prince Edward Island ...	0 7 6	0 8 0	0 15 6	
Newfoundland ...	0 7 6	0 8 0	0 15 6	
Sierra Leone ...	0 7 6	0 8 0	0 15 6	
Gold Coast ...	0 7 6	0 8 0	0 15 6	
Cape of Good Hope ...	0 7 6	0 8 0	0 15 6	
Natal ...	0 7 6	0 8 0	0 15 6	
St. Helena ...	0 7 6	0 8 0	0 15 6	
Belgium ...	0 6 0	0 8 0	0 14 0	
United States ...	0 9 6	0 8 0	1 1 6	

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 3rd August 1860.

Notice.

From and after this date, Letters for all the States of Italy may, at the option of the Sender, be prepaid in India, and will be forwarded in the Malta Mail, for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage; but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

On Letters.	To Sardinia, Tuscany, Parma Modena, and the Romagna.			To any other State in Italy.		
	Rs.	As.	P.	Rs.	As.	P.
Weighing less than ¼ of an ounce ...	0	5	4	0	13	4
More than ¼ and less than ½ an ounce ...	0	8	0	0	14	8
„ ½ „ „ ¾ of an ounce ...	0	13	4	1	12	0
„ ¾ „ „ 1 ounce ...	1	0	0	1	13	4
„ 1 but „ 1¼ ounce ...	1	7	8	3	6	8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland Rate of Postage of one anna for each Paper not weighing more than six tolahs, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph, will be liable to the following Rates of Postage :—

	Rs.	As.	P.
If weighing less than two ounces ...	0	1	4
More than two ounces but less than 4 ounces ...	0	2	0
„ four „ „ 6 „ ...	0	3	4
„ six „ „ 8 „ ...	0	4	0
„ eight „ „ 10 „ ...	0	5	4

C. K. Dove,
Post-Master General.

Calcutta,
The 31st October 1860.

Notice.

The Public are hereby informed that, on and after the 1st January 1861, no Newspaper or other Article on which postage is chargeable, under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other Article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other Article is liable, such Newspaper or other Article shall be forwarded, and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

Calcutta Post Office,
The 1st December 1860.

NOTICE ISSUED BY THE POST-MASTER OF CALCUTTA.

No. 2661.

The 19th September 1860.—As very many Letters on ordinary Post Office matters are addressed by the Public to the Post-Master General instead of the Post-Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post-Master be addressed on all matters of his Office, except when any party may wish to prefer complaint to higher authority.

No. 6242.

THE Packets mentioned in the annexed List, having been carried away by Dacoits on the night of the 13th instant, near Digwah, six miles beyond Baraset, on the line to Jessore, the senders of Letters, Ordinary and Registered, are requested to furnish this Office, as early as possible, with Lists of any valuables which may have been forwarded enclosed in such Letters.

CALCUTTA,
The 19th November 1860.

C. K. DOVE,
Post-Master General of Bengal.

Statement shewing the number of Packets which were contained in the missing Jessore Wallet despatched from this Office on the 13th November 1860.

NAMES OF STATIONS.	POSTED AT THE CALCUTTA POST OFFICE.			TO BE RETURNED TO SENDER.			REMARKS.
	Letters.	Newspapers.	Registered Letters.	Paid.	Service.	Total.	
Jessore ...	53	19	0	...	...	...	
Backergunge ...	38	9	2*	...	...	...	* Deputy Magistrate No. 522, R. C. Raikes No. 24570.
Commercolly ...	22	7	0	...	...	...	
Furreedpore ...	25	16	0	...	...	...	
Pubna ...	50	13	1†	...	...	...	† Gobinchunder No. 1823.
Joynuggur ...	21	2	0	...	...	...	
Serajgunge ...	38	7	2‡	...	...	...	‡ Callachand Paul and Deerchand Paul No. 471, Bood Sing Bullchand No. 24587.
Magoorah ...	12	4	0	...	...	...	
Nowhatta ...	4	1	1§	...	...	...	§ Bholanauth No. 1824.
Jenidah ...	9	6	0	...	...	...	
Mohamedpore ...	4	5	0	...	...	...	
Culna ...	10	1	0	...	...	...	
Nobabgunge ...	33	1	0	...	...	...	
Belgatcha ...	1	0	0	...	...	...	
Lohagurrah ...	2	1	0	...	...	...	
Chowgatcha ...	2	0	0	...	...	..	
Chandpore ...	1	1	0	...	...	...	
Morrelgunge ...	1	1	0	...	...	...	
Moharajgunge ...	17	0	2‖	...	...	...	‖ Ramsoonder Shaw No. 358, Ramchunder No. 1822.
Kissulpore ...	8	0	0	...	...	...	
Madarcepore ...	7	0	1¶	...	...	...	¶ Kally Kissore Roy No. 234.

C. K. DOVE,
Post-Master General of Bengal.

HOME DEPARTMENT.

No. 492.

POST OFFICE.

Fort William, the 9th March 1860.

Notification.—In modification of the Notification from this Department, dated the 25th May 1855, published in the *Calcutta Gazette* of the 2nd June 1855, and in further modification of Section VII. of Act XVII. of 1854, the Hon'ble the President in Council is pleased, under the authority vested in him by Section XXV. of the said Act, to direct that, on and after the 1st May 1860, the postage on every Newspaper, Pamphlet or other printed or engraved Paper, whether the same be imported or not imported, shall be one anna if not exceeding six Tolahs in weight, and that one additional anna shall be charged for every additional six Tolahs or fraction of six Tolahs.

His Honor in Council is also pleased, under Section XXI. of Act No. XVII. of 1854, to direct that, on and after the 1st May aforesaid, no Newspaper or other article on which postage is chargeable under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other article is liable, such Newspaper or other article shall be forwarded, and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

(Signed) W. Grey,
Secy. to the Govt. of India.

HOME DEPARTMENT.

No. 550.

Fort William, the 10th March 1860.

Notification.—In modification of the Notification, No. 492, dated the 9th instant, the President in Council, with a view to obviate the inconvenience which it has been represented will arise from the enforcement on so early a date as the 1st of May next of the provision respecting pre-payment of postage on Newspapers, Pamphlets, and other Printed Papers, is pleased to order that so much of the Notification as relates to pre-payment of the postage on Newspapers, Pamphlets, and other Printed Papers, shall not take effect until the 1st of January 1861.

Indian Inland Postage must be pre-paid on all Letters and Newspapers posted for despatch to any place beyond the Territories under the Government of India; if not paid or insufficiently paid, such Letters, &c., must be treated as unclaimed.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of October 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Columbian.	19th Nov. 1860, at 11-20 P. M.	20th Nov. at 4¼ A. M.	8 A. M.	8¼ A. M.	3 H. 15 M.	4	2	6	35	20	55	
										6		
										Total	61	
										France	2	
										Hong-Kong	1	
										Singapore	1	
										Galle	1	
										Madras	3	
										Mauritius	1	
										Malta	1	Bag.
										Alexandria	1	„
										Gibraltar	1	Packet.
										Suez	1	„
										Bagdad	1	„
										Aden	1	„
										Penang	1	„
										Bombay	1	„
										Total	78	

The 20th November 1860.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of October 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Packets left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Colombo.	29th Nov. 1860, at 4-20 P. M.	5½ P. M.	8½ P. M.	8½ P. M.	2 H. 45 M	4	3	7	39	19	58	
											7	
										Total	65	
										France	3	
										Hong-Kong	1	
										Singapore	1	
										Galle	1	
										Melbourne	2	
										Madras	2	
										Malta	1	Bag.
										Alexandria	1	„
										Gibraltar	1	Packet.
										Bagdad	1	„
										Suez	1	„
										Galle	3	„
										Penang	1	„
										Bombay	1	„
										Aden	1	„
										Hong-Kong	1	„
										Australia	10	„
										Ditto	8	Bags.
										Total	105	

The 30*th November* 1860.

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office between the 1*st to the* 30*th November* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified*:—

Letters received on dates from and to	By what Ship despatched.	Bound to	Remarks.
1st & 2nd Nov. 1860.	Steamer *Governor Higginson* ..	Akyab, Rangoon, and Moulmein ..	Left Town on the 3rd Nov. 1860.
3rd to 19th ditto ...	„ *Baltic* ..	Ditto ...	Left Town on the 20th ditto.
20th to 30th ditto ..	„ *Burmah* ..	Ditto ..	Will sail on the 3rd proximo.
1st to 21st ditto ...	„ *Lancefield* ..	Penang, Singapore, and Hong-Kong ..	Left Town on the 22nd Nov. 1860.
1st to 14th ditto ..	Ship *Sarah Newman* ..	Cape of Good Hope ..	Left Town on the 15th ditto.
1st to 6th ditto ...	„ *Turon* ..	Mauritius ..	Left Town on the 7th ditto.
7th to 12th ditto ..	„ *Colindee* ..	Ditto ...	Left Town on the 13th ditto.
13th to 19th ditto ..	„ *Fleur du Sud* ..	Ditto ...	Left Town on the 20th ditto.
20th to 28th ditto ...	„ *Mayaram Dayaram* ...	Ditto ..	Left Town on the 29th ditto.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, DECEMBER 8, 1860.

No. 97.

GENERAL STATEMENT showing the Sums disbursed in the Medical Department under the control of the Deputy Commissary General, Upper Circle, during the Year 1859-60.

Stations.	1859. May	1859. June	1859. July	1859. Aug.	1859. Sept.	1859. Oct.	1859. Nov.	1859. Dec.	1860. Jan.	1860. Feb.	1860. March	1860. April	Total.	Grand Total.
BAZAR MEDICINES AND NECESSARIES.														
Umballah ...	2308	396	73	140	141	142	136	48	1505	203	101	863	5671	
Kussowlee ...	406	190	724	495	364	442	382	486	258	108	246	376	4457	
Jullunder ...	309	87	80	288	124	55	195	79	81	240	21	5[illegible]	1860	
Ferozepore ...	151	39	96	170	105	50	238	37	50	166	85	73	1270	
Mooltan ...	228	167	57	319	46	18	217	48	56	289	308	139	1889	
Lahore ...	256	175	503	245	148	586	180	193	766	118	152	678	4012	
Sealkote ...	579	166	1806	225	157	955	388	382	151	585	126	392	5912	
Rawul Pindee ...	134	270	421	188	220	205	146	294	333	233	339	123	2978	
Peshawur ...	741	415	439	930	1116	360	496	475	322	857	317	599	6968	
Total ...	5109	1814	4199	3010	2421	2813	2378	2021	3522	2781	1698	3267	.....	35036
HOSPITAL CLOTHING AND MISCELLANEOUS ARTICLES.														
Umballah ...	1190	75	760	779	176	...	...	280	2007	...	791	835	6852	
Kussowlee ...	246	245	...	9418	...	...	1	...	198	873	68	662	11711	
Jullunder ...	69	261	32	84	174	73	44	3571	30	599	20	15	4972	
Ferozepore ...	26	...	16	1124	445	...	25	340	1000	83	...	120	3779	
Mooltan ...	...	...	...	...	...	1776	...	...	...	...	555	...	2331	
Lahore ...	159	...	...	480	220	1390	1905	410	90	1084	...	2	6249	
Sealkote ...	...	1105	...	...	...	...	2612	...	185	...	...	...	3902	
Rawul Pindee ...	50	42	505	1052	326	5[illegible]6	1241	593	2[illegible]	413	...	693	10813	
Peshawur ...	...	1226	3689	1124	156	350	...	69	2374	301	1135	6395	16809	
Total ...	1740	2956	4992	14061	1505	9193	5831	5963	6872	4043	2569	8722	.....	67518
DOOLIES, CAMEL TRUNKS, PETARAHS, KAJAWAHS, AND CHARJAMAHS.														
Umballah ...	...	...	6	12	....	...	...	...	...	...	...	17	35	
Kussowlee ...	18	...	...	...	...	79	536	...	103	...	...	...	736	
Jullunder ...	12	...	8	68	...	...	...	36	7	...	...	...	131	
Ferozepore ...	...	...	...	...	11	...	...	...	...	...	...	62	73	
Mooltan ...	...	...	...	27	...	505	307	...	18	305	495	47	1704	
Lahore ...	...	...	176	...	30	135	30	121	30	52	32	32	638	
Sealkote ...	...	...	...	...	...	5	...	30	9	238	7	...	289	
Rawul Pindee ...	...	9	...	25	...	29	113	323	266	...	...	241	1006	
Peshawur ...	...	...	...	...	...	...	970	366	...	...	5	97	1438	
Total ...	30	3	190	132	41	753	1956	876	433	655	539	496	.....	6104
													Grand Total	108658

Commissary General's Office;
Fort William,
The 1st December 1860.

W. B. Thomson,
Commissary General.

No. 98.

GENERAL STATEMENT showing the sums disbursed in the Barrack Department, under the Control of the Deputy Commissary General, Upper Circle, during the Year 1859-60.

Stations.		1859 May.	1859 June.	1859 July.	1859 Augt.	1859 Sept.	1859 Oct.	1859 Nov	1859 Dec.	1860 Jan.	1860 Feb.	1860 March.	1860 April.	Total.	Grand Total.
LIME, CHARCOAL, GHURRAHS, &c., &c.															
Umballah	...	28	48	55	43	40	56	41	44	26	32	124	78	610	
Kussowlee	...	747	329	604	603	480	276	870	222	276	271	278	285	5241	
Jullunder	...	124	128	154	121	204	115	224	135	122	20	42	87	1471	
Ferozepore	...	200	233	106	159	164	185	175	175	125	124	139	90	1065	
Mooltan	...	140	136	122	122	167	153	185	179	181	168	82	214	1830	
Lahore	...	1037	1171	995	966	743	908	899	847	928	1003	957	739	11191	
Sealkote	...	302	448	402	451	452	453	454	444	300	248	220	312	4555	
Rawul Pindee	...	97	140	284	352	163	200	95	150	207	169	165	224	2246	
Peshawur	...	770	857	746	676	700	540	673	791	773	787	547	338	8198	
	Total ...	3445	3490	3018	3193	3112	2880	3616	2977	2936	2818	2563	2362	...	37316
TATTIES AND ESTABLISHMENT.															
Umballah	...	252	2070	1810	6	...	...	...	...	...	...	...	...	4138	
Kussowlee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Jullunder	...	1656	1442	1730	106	...	...	...	...	...	...	...	...	4940	
Ferozepore	...	1349	1297	3043	...	...	...	...	...	...	...	...	...	5689	
Mooltan	...	..	1683	1122	1159	1150	...	...	...	...	...	...	...	5114	
Lahore	...	1652	7189	2903	980	...	...	...	...	...	...	...	...	12724	
Sealkote	...	...	...	1683	3019	...	...	...	...	...	...	...	...	4702	
Rawul Pindee	...	22	75	417	1457	...	21	...	...	30	..	...	...	5781	
Peshawur	...	...	9343	4744	928	1131	5	...	...	...	...	...	...	16151	
	Total ...	4931	23099	21217	7655	2281	26	...	...	30	...	...	...	...	59239
PUNKAH ESTABLISHMENT.															
Umballah	...	...	3118	2255	1193	1185	1727	...	...	...	...	...	...	9478	
Kussowlee	...	...	.	...	..	..	..	...	...	...	...	...	...	...	
Jullunder	...	...	1345	1543	1526	1527	199	...	...	...	...	...	...	6138	
Ferozepore	...	625	1491	1493	1540	1523	1330	...	...	...	...	...	...	8022	
Mooltan	...	...	...	117	185	85	70	...	...	...	...	...	...	457	
Lahore	...	4837	4330	4587	4603	4544	278	...	...	...	...	...	...	23179	
Sealkote	.	...	...	..	455	426	199	...	...	...	...	...	...	1080	
Rawul Pindee	...	...	1370	3362	4106	3849	5534	8	...	...	...	...	...	18229	
Peshawur	...	...	329	7664	7660	7551	7571	...	...	...	...	...	...	33736	
	Total ...	5462	14854	20030	21208	20690	17101	8	...	...	...	...	...	...	100319
CONSERVANCY ESTABLISHMENT.															
Umballah	...	262	329	279	280	240	279	240	279	270	271	278	285	3377	
Kussowlee	...	367	515	549	536	532	573	486	214	189	699	287	277	5154	
Jullunder	...	140	126	139	132	123	127	122	125	160	87	65	105	1451	
Ferozepore	...	143	145	209	193	185	185	190	190	190	190	189	137	2137	
Mooltan	...	128	179	260	262	286	260	282	260	287	200	227	244	2840	
Lahore	...	330	505	408	880	521	508	448	459	513	570	486	424	6053	
Sealkote	...	270	160	30	315	309	200	216	216	212	189	180	207	2513	
Rawul Pindee	...	184	315	339	312	284	494	225	280	318	165	154	232	3306	
Peshawur	...	975	1039	1117	1212	1061	937	1020	784	963	807	1004	884	11956	
	Total ...	2739	3312	3314	4128	3564	3562	3243	2807	3095	3207	2030	2795	...	38786
															235680

COMMISSARY GENERAL'S OFFICE;
Fort William,
The 1st December 1860.

W. B. THOMSON,
Commissary General.

No. 99.

THE following Contract has been concluded in the Presidency Division Commissariat Department :—

3,000 lbs. English or Irish-cured Pork, Per Barrel of 200 lbs., at Rupees ... 55 0 0
Ditto Ditto Ditto, Per Tierce of 318 lbs., „ „ ... 75 0 0

W. B. THOMSON,
Commissary General.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

APPENDIX TO

The Calcutta Gazette.

SATURDAY, DECEMBER 8, 1860.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates, in Zillah Sylhet, will be put up to Public and unreserved Sale, at the Collector's Office of that District, on the 24th day of December 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estates.

No. 7979.—Talook Roy Gourhurry Sing, Pergunnah Chyton Nugger; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 544-5-1.

No. 27501.—Talook Adum Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietors, Sheik Latoo and others; sudder jumma, rupees 683-15-2.

No. 27504.—Talook Assadoo Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietor, Krishno Churn Das; sudder jumma, rupees 712-3-0.

No. 40981.—Talook Chyton Chund, Pergunnah Chyton Nugger; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 992-10-3.

No. 54721.—Talook Syud Mahomed Nazeer, Hissah Syud Mahomed Bateer, Pergunnah Turrup; recorded proprietors, Nobo Kisto Mojoomdar and others; sudder jumma, rupees 3,164-5-4.

No. 54727.—Talook Syud Amud Ally, Hissah Syud Modon Rezah, Pergunnah Turrup; recorded proprietors, Rambullub Deb and others; sudder jumma, rupees 2,784-3-2.

No. 54729.—Talook Syud Amud Ally, Hissah Syud Kaem Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 1,966-14-11.

No. 54732.—Talook Syud Amud Ally, Hissah Syud Kolim Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 718-12-10.

SYLHET COLLECTORSHIP,
The 24th November 1860.

G. G. BALFOUR,
Collector.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 99.] [2645]

The Calcutta Gazette.

WEDNESDAY, DECEMBER 12, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 8TH DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 8th December 1860, and was referred to a Select Committee, who are to report thereon after the 12th of February next :—

A Bill for the levy of Port-dues in the Port of Amherst.

Preamble.

WHEREAS it is necessary to fix the amount of the Port-dues to be hereafter levied and taken in the Port of Amherst in accordance with the provisions of Act XXII of 1855 ; It is enacted as follows :—

Port-due chargeable on sea-going vessels of ten tons and upwards entering the Port.

I. A Port-due at a rate not exceeding the rate of two annas per every ton of burden, shall be chargeable in respect of every sea-going vessel of the burden of ten tons and upwards which shall enter the said Port.

Rate of Port-due on vessels compelled by stress of weather to enter Port.

II. When any vessel enters the said Port, being driven in by stress of weather, or in consequence of having sustained any damage, or for any other reason, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and re-shipment as may be necessary for the purpose of repair), the Port-due chargeable in respect of such vessel shall be at a rate equal to one half the rate chargeable in respect of other vessels.

No Port-due on vessels compelled by stress of weather to re-enter Port.

III. Provided that, when any vessel having left the said Port is compelled to re-enter it by stress of weather or in consequence of having sustained any damage, no Port-due shall be chargeable in respect of such vessel.

No vessel to pay the Port-due oftener than once in sixty days.

IV. No vessel shall be required to pay the Port-due chargeable under this Act oftener than once in sixty days.

Commencement of Act.

V. This Act shall commence and have effect from and after the date, pursuant to Section XLII Act XXII of 1855, declare, by Notification to be published in the Calcutta Gazette, the rates at which Port-dues shall be levied in the said Port subject to the provisions of and within the limits prescribed by this Act ; and from and after the said date no Port-due shall be levied at the said Port except under the authority of Act XXII of 1855, and of this Act.

Rates of Port-dues to be published.

No Port-due to be levied except under Act.

Act to be read as part of Act XXII of 1855.

VI. This Act shall be read with and taken as a part of Act XXII of 1855.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 2380.

Fort William, the 7th December 1860.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE, DATED THE 24th OCTOBER 1860.

Notification.—The under-mentioned Covenanted and Uncovenanted Civil Servants on this Establishment have been permitted to return to their duty, *viz.* :—

Covenanted.

Mr. H. E. Perkins.
" E. E. Woodcock.
" C. W. Moore.
" C. J. Daniell.
" C. B. Trevor.
" W. Lane.
" J. C. Dodgson.

Uncovenanted.

Mr. F. E. Hall.

The under-mentioned have been granted extensions of leave for the periods specified, *viz.* :—

Mr. G. L. Martin, 6 months, S. C.
Mr. P. C. Turnbull, 6 months, S. C.

Uncovenanted.

Mr. C. B. Douglas, 6 months, S. C.

No. 2381.

The 8th December 1860.

The Reverend John A. Stamper, B. A., appointed an Assistant Chaplain on the Bengal Establishment, reported his arrival on the 3rd instant, per Ship *Agamemnon*.

2. Mr. Stamper's services are placed at the disposal of the Government of the North-Western Provinces.

No. 2382.

The 11th December 1860.

Mr. Assistant Surgeon G. W. Walter has been permitted to resign his appointment as Deputy Superintendent of Port Blair, in the Andamans.

No. 2377.

The Hon'ble the President in Council is pleased to direct the following addition to be made to List No. I, published under date the 29th September 1854, of parties authorized to send by post without actual payment of postage, all letters, packets, or parcels, *bonâ fide* and exclusively on the Public Service, *viz.* :—

Head Clerk of the Office of the Adjutant General of the Army, and Assistant to the Inspector-General of Mofussil Police, Madras.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5.

Patna, the 28th November 1860.

His Excellency the Viceroy and Governor General held a Public Durbar this day for the reception of the Principal Native Gentlemen of the Behar Districts.

The Native Gentlemen and the Civil and Military Officers of Patna and the neighbourhood having assembled, the Viceroy and Governor General entered the Durbar under a Royal Salute.

All the Native Gentlemen present were introduced to the Viceroy and Governor General in the order of their precedence, and after presenting the customary offerings received the usual Khilluts.

When bestowing the Khilluts, His Excellency briefly addressed some of the Native Gentlemen :—

To Rajah Bhoop Sing Bahadoor His Excellency stated that his Memorial had been received and laid before the Governor General, who had complied with its prayer, so far as to direct that the Title which had for so many years been recognized in the Rajah's family should be continued to his son, and that two-thirds of the Pension now enjoyed by the Rajah should be assigned to his children.

To the Maharajah of Bettiah the Governor General observed, that he was glad to hear from the Commissioner of the interest taken by the Maharajah in the advancement of Education among his Tenants.

To the Maharajah of Hutwa His Excellency expressed the pleasure with which he had heard from the Commissioner of the attention successfully bestowed by the Maharajah on the management of his Estates, and of his exertions in promoting Education.

To the Maharajah of Deomoongah the Governor General remarked that, on the last occasion of His Excellency meeting him, the Maharajah had represented some difficulty which had arisen in carrying out the intention of Government to confer on him an Estate as a reward for his Services. His Excellency trusted that this difficulty had been overcome to the Maharajah's satisfaction.

To Rajah Jye Mungul Sing Bahadoor the Governor General observed, that he had been gratified to learn from the Commissioner of Bhaugulpore, that the Rajah, since his return from his interview with the Governor General in Calcutta last year, had continued to manifest zeal in the service of Government, and His Excellency desired especially to express his acknowledgment of the assistance spontaneously rendered by the Rajah to the Commissioner in the introduction of the Income Tax.

After the concluding ceremonies, His Excellency the Viceroy and Governor General left the Durbar under a Royal Salute, and the assembly broke up.

By Order of His Excellency the Viceroy and Governor General of India,

A. R. Young,
Offg. Secy. to the Govt. of India, with the Governor General.

Notifications, Appointments, &c.

No. 18.

Ghazeepore, the 3rd December 1860.

Ressaldar Esree Pursad, Sirdar Bahadoor of the Bhopawur Contingent, is appointed Ressaldar Major of the 3rd Regiment Central India Horse, from the 2nd ultimo.

No. 28.

The appointment of Lieutenant G. F. Birdwood, of the 23rd Bombay Native Infantry, in General Order No. 5411, dated 13th ultimo, to be Adjutant of the Deolee Irregular Force, is cancelled.

No. 38.

Benares, the 5th December 1860.

His Excellency the Governor General has been pleased to confer the Title of "Rao Bahadoor" on Moonshee Guneshee Lall, of Duttiah, in consideration of services rendered by him to the British Government.

No. 43.

The Governor General is pleased to accept the resignation by Captain E. Thompson of his appointment of Officiating Deputy Bheel Agent, Political Assistant and Second in Command of the Malwa Bheel Corps, and to place his services at the disposal of the Bombay Government.

No. 44.

Lieutenant C. L. R. Glasfurd, appointed Deputy Commissioner in charge of the Godavery Districts in General Order by the Governor General No. 5535, dated 16th ultimo, received charge of the Talooks ceded to the British Government from the Officers of His Highness the Nizam's Government, on the 6th idem.

No. 52.

The 7th December 1860.

The Right Hon'ble the Governor General is pleased to invest Pundit Kulka Pershaud, Assistant Superintendent of Nagode, with the powers of a Deputy Collector, under Section CL. of Act X. of 1859.

No. 54.

His Excellency the Governor General is pleased to appoint Captain Henry Hopkinson, 70th Regiment Native Infantry, to be Commissioner of Assam and Governor General's Agent on the North-Eastern Frontier, *vice* Colonel Francis Jenkins, who is relieved of Civil employ.

Colonel Jenkins has passed through a service of more than fifty years, and during twenty-six of these he has held the post of Commissioner of Assam and Governor General's Agent on the North-Eastern Frontier. He has discharged the duties of this post with advantage to the Country and with great credit to himself. He has received on several occasions the approval of six successive Governors General.

But His Excellency is of opinion that Colonel Jenkins's service has exceeded the term after which it is desirable, in the interests of the State, that an Officer's employment on active Civil or Political duties in India should cease.

Also His Excellency considers that, though Colonel Jenkins's case does not come within the letter of the Rule which limits the period of the service of Civil Servants, and which prescribes that, after thirty-five years' service, no Civil Servant shall be permitted to retain an Office which he has held for five years or upwards, yet that this Rule cannot be fairly applied to those who are exclusively of the Civil Service, unless its spirit be extended to cases such as that of Colonel Jenkins.

For these reasons Colonel Jenkins is relieved of Civil employ.

The Governor General desires that it be recorded that Colonel Jenkins quits his post with all honor, and that he carries with him the acknowledgment by the Government of India of the services which he has rendered to it.

No. 55.

His Excellency the Governor General is pleased to appoint Major A. Fytche, 70th Regiment Native Infantry, to be Commissioner of the Tenasserim and Martaban Provinces, *vice* Captain H. Hopkinson.

A. R. YOUNG,
Offg. Secy. to the Govt. of India,
with the Governor General.

Camp Benares, the 6th December 1860.

His Excellency the Governor General directs that the following letters be published.

His Excellency concurs in, and confirms the praise given by the Hon'ble the Lieutenant-Governor to the Inhabitants of the Loyal City of Benares, and desires to notify his high appreciation of the spirit in which the chief Members of the Community have promptly and spontaneously given thier aid to the Government in the Assessment of the Income Tax.

A. R. YOUNG,
Offg. Secy. to the Govt. of India,
with the Governor General.

No. 25 of 1860.

FROM F. B. GUBBINS, ESQ., C. B.,
Commissioner, 5th Division, Benares,

TO G. COUPER, ESQ., C. B.,
Secy. to the Govt. of the N. W. P.,
Nynee Tal.

Dated Benares, 18th September 1860.

SIR,—I HAVE the honor to report, for the information of Government, that a Deputation of about one hundred persons, representing the most wealthy and respectable classes of the City of Benares, headed by the Gentlemen whose names are entered in the margin, have this morning waited upon the Collector and myself to express their entire concurrence with the views of Government in the necessity of the imposition of the Income Tax. These Gentlemen also voluntarily presented the Collector with their several Schedules of Property.

Rajah Deo Narayn Sing of Syudpore Bhittree.
Baboo Futteh Narain Sing.
" Hurruck Chund.
" Gooroo Dass Mittre.
Rai Narain Dass.
Baboo Hurshunkur Pershad Sing.
" Ram Kishen Dass.
Moonshee Choonee Lall.
" Bennee Lall.
Baboo Junma Dass.
" Oomrao Sing.
Pundit Rao Baneeram.
Baboo Dabee Pershad.
" Brijruttun Doss.
" Davie Sing.
Luchmee Chund Munneeram.
Tilokesee Ummersee.
Gunesh Doss Khrishnajee.
Gopaul Roi Balkishen.
Bheekhun Chund Unoop Chund.
Bharamul Jye Kishen Doss.
Seela Ram Kasheram.
Ubby Ram Choonee Lall.
Goorsahoi Mull Ghunsam Dass.
Hurshahoi Mull Ram Chund.

These firms appeared through their several representatives.

2. As the movement has been a perfectly voluntary one, and the Schedules have been entered previous to the appointment of any Assessors, or to the issue of any Notices, I would respectfully solicit the recognition by Government of the loyalty displayed by the inhabitants of this City, in their spontaneous acceptance of a measure which must necessarily be a distasteful one.

I have, &c.,
(Sd.) F. B. GUBBINS,
Commissioner.

No. 65A.

FROM G. COUPER, ESQ., C. B.,
Secretary to Govt., N. W. P.,

TO F. B. GUBBINS, ESQ., C. B.
Commr. of the 5th or Benares Division.

Dated Nynee Tal, the 4th October 1860.

REVENUE.
(*Income Tax.*)

SIR,—I AM directed to acknowledge the receipt of your letter No. 25, dated the 18th ultimo, announcing the ready acceptance of the Income Tax by the principal Inhabitants of Benares.

2. In reply, I am desired to state that the fact reported is a most gratifying and convincing proof of the loyalty, the good will and excellent spirit of the principal Residents of that City; and I am to request that you will take the earliest opportunity of expressing to the Heads of the Deputation which waited upon you, and through them to the Inhabitants generally, the very great satisfaction with which the Hon'ble the Lieutenant-Governor views their prompt and honorable acquiescence in an equitable and necessary, though

distasteful measure; and looks forward to their valuable co-operation in its execution.

I have, &c.,
(Sd.) G. Cooper,
Secy. to Govt., N. W. P.

(True Copies,)
A. R. Young,
Offg. Secy. to the Govt. of India, with the Governor General.

No. 5953.

Fort William, the 11th December 1860.

The appointment of Assistant Surgeon J. H. Sylvester to the Medical charge of the 2nd Corps, Mayne's Horse, notified in General Order dated 12th June, No. 1899, is to have effect from the 1st May last.

No. 5954.

Mr. E. G. Fraser, Civil Judge of Lucknow, resumed charge of his Office on the 1st instant.

No. 5955.

Major James Steel received charge of his Office of Deputy Commissioner of Baraitch from Mr. C. A. Elliott, Assistant Commissioner, on the 19th ultimo.

No. 5956.

Lieutenant E. F. Angelo, appointed to officiate as Second in Command of the Deolee Irregular Force, and to receive charge of the Office of Adjutant to that Force, assumed charge of his Office from Lieutenant Clay on the 18th October.

No. 5957.

Mr. Master, Deputy Commissioner of the Chindwarra District, received charge of the Chindwarra Treasury from Lieutenant G. Warner, Assistant Commissioner, on the 26th ultimo.

No. 5958.

Major J. G. Balmain, of the Madras Artillery, who was temporarily appointed in General Order of 12th ultimo, No. 5397, an Additional Deputy Commissioner of Nagpore, arrived in that Province on the 1st instant.

W. Grey,
Offg. Deputy Secy. to the Govt. of India.

MILITARY DEPARTMENT.

General Orders by His Excellency the Governor General of India.

On the River Ganges, the 4th December 1860.

No. 2.1. of 1860.—His Excellency the Governor General is pleased to appoint Captain P. F. de Quincey, Her Majesty's 70th Foot, to be Major of Brigade on the Establishment, in succession to Major S. Richards, appointed Deputy Assistant Adjutant General of Division.

On the River Ganges, the 4th December 1860.

No. 8.1. of 1860.—His Excellency the Governor General of India is pleased to make the following appointments in the Nagpore Irregular Force:—

1st Regiment Infantry.—Lieutenant J. E. Burton, Her Majesty's 91st Regiment, Officiating Adjutant, to be Adjutant.

3rd Regiment Infantry.—Lieutenant H. M. Nepean, 37th Madras Grenadiers, Adjutant (on sick leave to Europe), to be Second in Command.

Lieutenant D. McNeill, 26th Madras Native Infantry, Officiating Adjutant, to be Adjutant, *vice* Lieutenant Nepean.

R. J. H. Birch, *Major-General,*
Secy. to the Govt. of India, with the Governor General.

MILITARY DEPARTMENT.

Fort William, the 11th December 1860.

No. 1194 of 1860.—The under-mentioned Non-Commissioned Officer is admitted to Pension, as specified opposite to his name:—

Serjeant Major James Storey, of the 3rd Battalion Artillery	Two Shillings per diem, payable in Europe.

No. 1195 of 1860.—The under-mentioned Officers have reported their return from England:—

	Date of Arrival at Fort William.
Major J. Chambers, 21st Native Infantry ...	6th December 1860.
Captain H. B. Impey, 70th Native Infantry ...	
Lieutenant T. W. Hogg, 2nd European Light Cavalry ...	
Lieutenant W. C. S. Clarke, 3rd European Light Cavy.	
Lieutenant H. Spalding, 2nd European Bengal Fusiliers ..	
Lieutenant M. A. D. Orchard, 3rd European Regiment ...	
Lieutenant W. Battye, 65th Native Infantry ...	
Lieutenant P. H. F. Harris, 70th Native Infantry ...	
Lieutenant C. D. S. Clarke, 73rd Native Infantry ...	
Assistant Surgeon F. Powell, M. B., Medical Department...	

No. 1196 of 1860.—The transfer to the Invalid Establishment of Lieutenant Edmund James Goodridge, of Artillery, announced in Government General Order, No. 813, of the 25th May 1858, is cancelled, that Officer having been permitted by the Right Hon'ble the Secretary of State for India to retire from the Service, as a special case, on a Pension of seven Shillings per diem.

F. D. Atkinson, *Major,*
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General Establishments.

No. 3.

Head-Quarters, Benares, the 5th December 1860.

Promotion.—In continuation of Notification No. 281, dated 17th November 1860, His Excellency the Governor General is pleased to make the following promotion:—

To be Executive Engineer of the 3rd Class.

Mr. E. Claxton, Assistant to the Superintendent General of Irrigation, North-Western Provinces.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt of India, with the Governor General.

No. 295.

Fort William, the 11th December 1860.

Appointment.—Mr. A. Grant is appointed a Probationary Assistant Overseer in the Public Works Department, and posted to the Upper Assam Division.

No. 296.

Promotion.—Lieutenant T. C. Manderson, of the Bengal Engineers, Probationary Assistant Engineer, Allahabad Division, is promoted to the Grade of Assistant Engineer of the Second Class.

No. 297.

Leave of Absence.—Leave of absence for one month is granted to Mr. C. Sylk, 3rd Class Sub-Engineer, Nuggur District, preparatory to his applying for six months' leave to Europe on private affairs.

No. 298.

Promotion.—Assistant Overseer M. R. Molyneaux, of the Peshawur Division, is promoted to the Grade of Overseer.

A. G. Goodwyn, *Major,*
Offg. Secy. to the Govt. of India.

No. 299.

Fort William, the 1st December 1860.

Notification.—The Superintendency of Hill Roads in the vicinity of Simlah will cease to be an Executive Engineer's Division, and is made a charge for an Assistant Engineer from this date.

Appointment.—Captain G. A. F. Houchen, Assistant Engineer, 1st Class, Officiating Superintendent of Hill Roads, is appointed Superintendent from this date.

C. H. Dickens *Captain,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6609.

Appointments.—*The 4th December* 1860.—Mr. C. W. Carleton to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in Chumparun.

The 6th December 1860.—Mr. A. W. Cosserat to be Assistant Commissioner in the Sonthal Pergunnahs.

Mr. J. Meik to be a Sub-Assistant Commissioner in the Sonthal Pergunnahs from the 20th ultimo.

The following Deputy Magistrate and Deputy Collectors are promoted, *viz.*:—

To the 2nd Class.

Mr. B. R. Perry	...	Purneah.
„ J. R. B. Ross	...	Hooghly.
Baboo Isser Chunder Ghosal	...	Nuddea.

To the 3rd Class.

Baboo Prankissen Roy	...	Survey Dept.
Mr. W. C. Costley	...	Shahabad.
Moulavy Salamutoollah Khan	...	Behar.
Mr. J. Johnson	...	Beerbhoom.

To the 4th Class.

Mr. T. Tweedie	...	Jessore.
Moulavy Waheedoon Nubbee	...	Nuddea.
Moulavy Ali Ahmod Khan	...	Jessore.
Mr. M. Little	...	Railway Dept.

To the 5th Class.

Baboo Satcowry Roy	...	Survey Dept.

The 7th December 1860.—Mr. C. Boulnois to officiate as First Judge of the Small Cause Court, Calcutta.

The following Gentlemen to officiate as Deputy Magistrates under Act XV. of 1843, and Deputy Collectors under Regulation IX. of 1833; and to exercise respectively the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in the Districts named opposite to each, *viz.*:—

Mr. H. Stevens, in Moorshedabad.

Mr. James Taylor, in Dinagepore.

The 8th December 1860.—Baboo Gopaul Chunder Mookupadya, Deputy Magistrate and Deputy Collector of Howrah, is transferred to Serampore, and will exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in Hooghly.

The 10th December 1860.—Baboo Hurree Churn Ghose to officiate as a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Nuddea; and to exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in that District.

Leave of Absence.—*The 8th December* 1860.—Mr. P. F. Bellew, Civil Assistant Surgeon of Mymensing, for three weeks, under Section XII. of the new revised Absentee Rules, in extension of the leave granted to him on the 18th of September last.

Notification.—*The 8th December* 1860.—The appointment of Mr. A. Blandford to be an Assessor and Deputy Collector, under Act XXXII. of 1860, in Maldah, notified in the *Gazette* of the 31st October last, is cancelled.

Baboo Goonabhiram Burrooah, Sub-Assistant Commissioner at Gowalparrah, having resumed charge of his Office on the 2nd ultimo, the unexpired portion of the leave granted to him on the 7th idem is cancelled.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 5019.

Appointment.—*The 10th December* 1860.—Probationary Assistant Overseer J. Bradshaw is transferred from the 2nd Division of the Grand Trunk Road to the Dinagepore Division.

Leave of Absence.—*The 8th December* 1860.—Mr. Executive Engineer G. W. Vivian, in charge of the Nizamut Buildings at Moorshedabad, for six weeks, on Medical Certificate, under Section V., Chapter II. of the Uncovenanted Absentee Rules.

The 11th December 1860.—Mr. Assistant Overseer W. T. Mills, attached to the Dinagepore Division, for six months, on Medical Certificate, under Section V., Chapter II. of the Uncovenanted Absentee Rules, to enable him to proceed to Sea.

Mr. Assistant Supervisor J. Markham, for two months, on Medical Certificate, under Section V., Chapter II. of the Uncovenanted Absentee Rules, commencing from the 1st ultimo.

C. B. Young, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 4A.

Camp Deig, the 21st November 1860.

WITH the sanction of His Excellency the Viceroy in Council, Mr. Major Henry Court is appointed to be Superintendent General of Police in the Districts under the Government, North-Western Provinces.

No. 2949A.

The 22nd November 1860.

With reference to Section XXII., Act VIII. of 1859, the Hon'ble the Lieutenant-Governor is pleased to exempt the following personages from personal appearance in the Civil Courts :—

Division.	District.	Rank and Names of persons exempted.	Residence.	Remarks.
Meerut Division.	Seharunpore ...	Rajah Rugbhur Sing of Landhourah .	Landhourah.	
	Mozuffernuggur	Nawab Ahmud Ally Khan of Kurnaul ...	Kurnaul.	
	Allygurh ...	Rajah Teekun Sing Bahadoor of Moorsan ...	Moorsan.	
		Rajah Gobind Sing Bahadoor of Bindrabun ...	Bindrabun.	
Agra Division.	Muttra ...	Rajah Pirthee Singh of Awah ...	Awah.	
	Agra ...	Rajah Muhundur Sing Bahadoor of Bhudowur ...	Bah Pinahut.	
		Rajah Bulwun Sing, son of Maha Rajah Chet Sing of Benares ...	City of Agra.	
	Furruckabad ...	Rajah Oodit Singh of Tirwah ...	Tirwah.	
	Mynpooree ...	Rajah Bhowanee Singh Bahadoor of Mynpooree ...	Mynpooree.	
	Etawah ...	Kour Zore Singh of Purtabnere ...	Purtabnere.	
		Rajah Jusumut Rao Bahadoor of Lukhna ...	Lukhna.	
Rohilcund Division.	Moradabad ...	Rajah Sheoraj Singh of Kasheepoor ...	Kasheepoor.	
Benares Division.	Benares ...	Rajah Run Indur Vikrum Sah of Nepaul ...	City of Benares.	
		Rajah Ber Indur Vikrum Sah of Nepaul ...	Ditto.	
		Maha Rajah Issuree Pershad Narain Sing Bahadoor ...	Ramnuggur	
		Shah Zadah Sheo Deo Singh of the Punjaub ...	Benares.	
		Rajah Deo Narain Sing Bahadoor ...	Ditto.	
		Rajah Kulla Ram Misser ...	Ditto.	
		Prince Mirza Fyaz Ooddeen as Head of the Benares Branch of the Ex-Royal Family of Delhie ...	Ditto.	
	Mirzapore ...	Rajah Lall Rajundur Singh of Kuntil.	Bejypoor.	
	Ghazeepore ...	Maha Rajah Muheshur Buksh Singh Bahadoor of Doomraon ...	Doomraon.	
	Goruckpore ...	Rajahs Muhpal Singh and Lall Mehender Singh of Bustee ...	Bansee Khas.	
		Rajah Krishen Kishore Chund of Gopalpoor ...	Gopalpoor Khas.	
		Rajah Oodey Narain Mull of Mojhowlee ...	Mojhowlee Khas.	
		Rajah Krishen Purtab Bahadoor Sahie of Tumkobee ...	Tumkobee Khas.	

Division.	District.	Rank and Names of persons exempted.	Residence.	Remarks.
Benares Division.	Goruckpore ...	Rajah Roodur Purtab Sing of Onowla	Onowla Khas.	
		Rajah Lall Muhesh Seetta Buksh Bahadoor Singh of Bustee ...	Bustee Khas.	
		Sirdar Soorut Singh Bahadoor ...	Mouzah Doomree, Tuppah Doomree.	
		Rae Muheeput Singh Bahadoor ...	Mouzah Murwuttiah, Tuppah Doob Khura.	
Jubbulpore Division.	Saugor ...	Rajah Bulumut Singh ...	Putairah.	All these persons having enjoyed the privilege of exemption from personal appearance in the Civil Courts under former orders, will continue to enjoy the same privilege during their lives.
		Rao Ram Chund Rao ...	Pithoriah.	
		Rao Ununt Rao ...	Jeysingnugger.	
		Rao Bhopal Singh ...	Nimonee.	
	Dumoh ...	Rajah Hurbuns Rao ...	Hutree.	
	Jubbulpore ...	Thakoor Chait Singh ...	Matunpoor.	
		Hindoo Putt ...	Belkhera.	
		Musst. Raj Koour ...	Soonderpoor.	
	Seonee ...	Dewan Nujjuf Khan ...	Seonee.	
	Nursingpoor ...	Rajah Nizam Shah ...	Chichlee.	
		Thakoor Kesree Singh ...	Kundye.	
		Rao Purtab Singh ...	Oomureea.	
		Rao Dheeruj Singh ...	Belarah.	
		Dewan Pirthee Singh ...	Bumnee.	
	Hoshungabad...	Rajah Zalim Singh ...	Futtehpoor.	
		Rajah Urjoon Sing ...	Ditto.	
		Rajah Duraio Singh ...	Ditto.	
		Rajah Chutter Shah ...	Sobhapoor.	
Jhansi Division.	Jhansi ...	Rajah Pirthee Paul, Chief of Khanna Dana ...	Khanna Dana.	
		Rajah Kisho Rao, Chief of Goorserai ...	Goorserai.	
		Sham Baee, Jagheerdar of Ulgee ...	Ulgee.	
		Indurjeet, Jagheerdar of Taria ...	Taria.	

The exemption is declared to be merely from personal appearance in the Civil Courts and not from jurisdiction of the said Courts.

No. 2953A.

Camp Koombhare, the 23rd November 1860.

Mr. J. C. Robertson, Joint Magistrate and Deputy Collector of the 2nd Grade, is posted to the District of Muttra, in the Agra Division.

No. 2958A.

Assistant Surgeon H. C. Cutcliffe, attached to the Artillery at Meerut, is appointed Civil Assistant Surgeon of that Station.

No. 2964A.

Assistant Surgeon J. Murray, M. D., in charge of the Mhair Regiment, is appointed to be Civil Assistant Surgeon of Ajmere.

No. 2972A.

Leave of absence, on Medical Certificate, for two months, is granted to Assistant Surgeon G. B. Hadow, Civil Assistant Surgeon of Moradabad, in addition to the leave for thirty days granted to that Officer in Orders of the 4th ultimo, No. 1251.

Sub-Assistant Surgeon Baboo Tara Chund Pyne, attached to the Charitable Dispensary, will afford Medical aid to the Military Police and Civil Station of Moradabad, during Mr. Hadow's absence.

No. 2979A.

Camp Bhurtpore, the 24th November 1860.

Lieutenant W. G. Ward, Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoity at Jubbulpore, is vested with the powers of a Joint Magistrate in the Saugor and Nerbudda Territories.

No. 2992A.

Camp Deig, the 21st November 1860.

The Lieutenant-Governor is pleased to make the following appointments:—

Mr. E. C. Bayley to be Magistrate and Collector of the Allahabad District.

Mr. Henry Lushington to be Magistrate and Collector of the Azimgurh District.

No. 2993A.

Camp Bhurtpore, the 26th November 1860.

Mr. F. Williams resumed charge of his duties as Commissioner of the Meerut Division on the 3rd instant.

REVENUE DEPARTMENT.

No. 1598A.

Camp Deig, the 21st November 1860.

Hurdyal Sing, Sheristadar of the Meerut Collectorate, is appointed to act as a Deputy Collector, under Regulation IX. of 1833, while Deputy Collector Koor Wuzeer Ally Khan, attached to the Meerut District, is employed on duties connected with the execution of the Income Tax Act.

No. 337A.

The following Tehseeldars of the Dumoh District are appointed to be Assessors, under Act XXXII. of 1860, in the Circles specified opposite their names:—

Lallah Tukht Sing, Tehseeldar ...	In the Tehseelee of Dumoh.
Syud Hoozubher Ali, Tehseeldar ...	In the Tehseelee of Huttah.

No. 1603A.

The 22nd November 1860.

Furhut Allie, Deputy Collector of Jaloun, is placed in charge of the Treasury of that District from the 1st instant, until the return of Mr. Deputy Collector Passanah, or until further orders.

No. 1605A.

Camp Koombhare, the 23rd November 1860.

WHEREAS it appears to the Hon'ble the Lieutenant-Governor that land is required to be taken up by Government, in the Allahabad District, at the public expense for a public purpose, *viz.* for a Musketry Practice Ground, it is hereby declared that 137 acres, or thereabouts, of land in Mouzahs Kissaree, Dewghat, and Jeyrampore, Pergunnah Chail, in the Allahabad District, is required for the above purpose.

This Declaration is made under Section II., Act VI. of 1857.

No. 345A.

The following Officers of the Jaloun District are entrusted with the duties of Assessors, under Section XXI. of Act XXXII. of 1860, in the Circles specified opposite their names:—

Captain T. A. Corbett, Assistant Commissioner ...	In the Town and Pergunnah of Orai.
Mirza Furhut Allie, Officiating Deputy Collector ...	In the Towns of Koonch and Jaloun, and also in the Pergunnahs of Koonch and Jaloun.
Allee Jan, Deputy Collector of Lahar ...	In the Town of Duboh, and in the Pergunnahs of Duboh, Indorkee, and Madhogurh.
Mr. Sturt, Deputy Collector ...	In the Town of Calpee, and the Pergunnahs of Atta and Kunnar.

No. 346A.

All the Tehseeldars of the Jaloun District are appointed to be Ex-officio Assessors, under Act XXXII. of 1860, in respect of Assessments upon profits arising from land within their respective jurisdictions.

No. 350A.

Camp Bhurtpore, the 24th November 1860.

Neaz Ali, Deputy Collector in the District of Jhansie, is entrusted with the duties of an Assessor, under Act XXXII. of 1860, in the Pergunnahs of Mow, Pundwaha, and Gurotha, of that District.

No. 351A.

Ahmed Hossein, Tehseeldar of Jhansie, is appointed to act as an Extra Deputy Collector, for the purposes of Act XXXII. of 1860, in the District of Jhansie, until Neaz Ali, Deputy Collector, shall return from leave of absence, and will perform the duties of Assessor in the Pergunnahs of Mow, Pundwaha, and Gurotha, of that District.

No. 352A.

The following Officers are appointed to be Assessors, under Act XXXII. of 1860, in the Jhansie District, within the Circles specified opposite their names:—

Gopal Rao, Fouzdarry Sheristadar ...	In the Pergunnahs of Jhansie, Kurrurra, and Puchore.
Gungapershaud, Moonsirim Survey and Settlement Department ...	In the Pergunnahs of Mote and Bhundere.

No. 353A.

Mr. V. Berkely, Principal Sudder Ameen, is appointed to be an Assessor, under Act XXXII. of 1860, in the Town and Suburbs of Jhansie.

No. 354A.

All the Tehseeldars of the Jhansie District are appointed to be Ex-officio Assessors, under Act XXXII. of 1860, in respect of the Assessment of the duties on profits arising from land, each in his own Circle.

No. 1614A.

Pundit Ishree Pershaud, Deputy Collector of Jhansie, is placed in charge of the Treasury of that District.

No. 370A.

The 26th November 1860.

The following are appointed to be Assessors, under Act XXXII. of 1860, in those portions of the District of Dehra Doon, which are specified opposite to their names:—

Mr. C. B. Carbery ...	In Mussoorie, Landour, Rajpore, and Dehra.
Dabeedoss, Peshkar of Kalsee ...	In Pergunnah Jounsur Bawur.
Radha Kishen, Tehseeldar of Dehra ...	In Dehra Doon, exclusive of Rajpore and Dehra.

No. 375A.

The following Officers are entrusted with the duties of Assessors, under Section XXI. of Act XXXII. of 1860, in the Humeerpore District, in the Circles specified opposite their names:—

Mr. P. Wigram, Assistant Collector ..	In the Pergunnahs of East and Soomaipoor.
Mr. E. A. Cline, Deputy Collector ...	In the Pergunnahs of Mohaba and Jeitpore.
Moonshee Munsoor Ali, Deputy Collector .	In the Pergunnahs of Jalpore and Humeerpore.

No. 376A.

Adinath, Tehseeldar of Punwaree, in the Humeerpore District, is appointed to be an Assessor, under Act XXXII. of 1860, in the Pergunnahs of Punwaree and Mowdha, in that District.

No. 384A.

The 27th November 1860.

The following Officers are appointed to act as Extra Deputy Collectors for the purposes of Act XXXII. of 1860, in the District of Muttra, and will perform the duties of Assessors in the Pergunnahs specified opposite their names :—

Mr. Penson, of the Customs Department	...	In the Pergunnahs of Nohjheel Kosee, Sahar and Areeng
Motee Lall, Tehseeldar of Maat	...	In the Pergunnahs of Maat, Muhaban, Sydabad, and Julleysur.

No. 385A.

Kunnoo Lall, Deputy Collector of Muttra, is entrusted with the duties of an Assessor, under Act XXXII. of 1860, in the Huzoor Tehseel of that District.

No. 386A.

All the Tehseeldars of the Muttra District are appointed to be Ex-officio Assessors, under Act XXXII. of 1860, in respect of the Assessment of the duties on profits arising from land, each in his own Circle.

GENERAL DEPARTMENT.

No. 1309A.

Camp Deig, the 22nd November 1860.

In Notification No. 1210A., dated Camp Moradabad, the 29th October 1860, and published in the *Gazette* of the 6th November, for the "Reverend G. T. Robinson," *read* the "Reverend G. T. Palmer."

No. 1320A.

Camp Koombhare, the 23rd November 1860.

Assistant Surgeon P. O'Brien, F. R. C. S., is appointed to be a Member of the Saugor Local Dispensary Committee.

No. 1324A.

Camp Bhurtpore, the 24th November 1860.

The Reverend Dormer Fynes Clinton is appointed to be Joint Chaplain of Agra, with the Reverend W. Simpson, in succession to the Reverend R. Panting, deceased.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COOPER,
Secy. to Government, N. W. P.

PUBLIC WORKS DEPARTMENT.

No. 3041A.

Camp Bhurtpore, the 27th November 1860.

Notifications.—It is hereby notified for general information that only those persons who, on joining the First Department of the English Class at the Thomason College at Roorkee, shall bind themselves, on passing the prescribed examination, to serve the Government for a term not less than three years, shall receive instruction free of expense. All others shall pay a monthly fee of Rupees 20 during the two Sessions of their attendance at the College.

The penalty of quitting the Public Service within the prescribed period will consist in a fine of a sum one-fourth in excess of the fees which would have been paid at the College.

No. 3059A.

The 28th November 1860.

Lieutenant Ricketts, Assistant Commissioner of Jubbulpore, is appointed to be a Member of the Road and Ferry Fund Committee of the Jubbulpore District.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Secy. to Govt., N. W. P.,
in the P. W. Department.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant E. L. Ommanney, Assistant Commissioner, Dera Ishmael Khan District, has obtained one month's indulgence leave, from such date as he may avail himself of the same.

General Department, No. 3058, dated 26th November 1860.

Lieutenant L. J. H. Grey, Assistant Commissioner, Dera Ishmael Khan District, has obtained leave, on urgent private affairs, from the 13th to 25th current, in extension of that granted in *Punjab Gazette* of the 14th idem.

General Department, No. 3090, dated 28th November 1860.

Mr. D. F. McLeod, C. B., Financial Commissioner, Punjab, having reported his return to Bombay from Sick Furlough on the 14th instant, is granted the usual eight weeks' leave to rejoin his appointment.

General Department, No. 3056, dated 26th November 1860.

Promotions.—Mr. G. Housden, 3rd Class Assistant Revenue Surveyor in the Derajat Survey, to be 2nd Class Assistant Surveyor, from the 1st October 1860.

Revenue Department, No. 1784, dated 25th November 1860.

Mr. E. Foy, 2nd Class Sub-Assistant Surveyor in the Derajat Survey, to be 1st Class Senior Sub-Assistant Surveyor, from the same date.

Transfers.—Sub-Conductor and Probationary Assistant Engineer W. Manners, from the Peshawur to the Lower Sirhind Division.

Public Works Department, No. 2240, dated 27th November 1860.

Mr. T. W. Knowles, Assistant Engineer, 2nd Class, from the Lower Sirhind Division to the 8th Division, Grand Trunk Road.

Public Works Department, No. 2244, dated 27th November 1860.

Appointments.—Mr. W. B. Jones, Officiating Personal Assistant to the Financial Commissioner, will revert to his appointment of Assistant Commissioner, and is posted to the Lahore District.

General Department, No. 3088, dated 28th November 1860.

Native Doctor Muhummud Hoosain Khan, attached to the Shahpore Dispensary and Jail Hospital, is appointed to officiate as Assistant Demonstrator of Anatomy in the Lahore Medical College, as a temporary arrangement.

General Department, No. 3062, dated 26th November 1860.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 28TH NOVEMBER 1860.

6th Punjab Infantry.

No. 455.—Subadar Shah Gool is permitted, at his own request, to resign the Service.

No. 456.—*Erratum.*—In Punjab Order No. 431, dated 3rd instant, transferring a Sepoy to the Guide Corps, *for* "Yahoot Khan," read *Yakoot Khan.*

Hissar Division Mounted Police.

No. 457.—*Transfers.*—Jemadars Hafiz-Meer Mahomed Khan and Fojdar Khan, from Sirsa to the Hissar Ressallahs.

Jemadar Futtehdeen Khan (1st.) and Jemadar Futtehdeen Khan (2nd.) from the latter to the former.

3rd Regiment Punjab Cavalry.

No. 458.—The Regimental Order dated 12th November 1860, by Major L. B. Jones, Commanding, appointing Lieutenant H. S. Jarrett, Doing Duty Officer, to officiate as Adjutant, in addition to his other duties, in room of Lieutenant and Adjutant W. C. B. Ryan, proceeding on Furlough, is confirmed.

1st Regiment Punjab Cavalry.

No. 459.—*Transfers.*—The under-mentioned Sowars, from the 2nd Regiment Punjab Cavalry, with effect from the 21st October 1860 :—

Futtehdeen.	Mahomed Buksh.
Lall Sing.	Luchmon.
Attur Sing.	Jewun.
Futteh Sing.	Tarrah Chund.
Raja Sing.	Baz Khan.
Kada.	Allie Khan.
Nidhan Sing.	Gamon Khan.
Goojur.	Gamon Khan, (2nd.)
Golab Sing.	Ram Chund.
Punjab Sing.	Joolfuth.
Mahomed Jan.	Ayaz Khan.
Yakoob Khan.	Ameer Chund.
Sirdar Khan.	Oomur Khan.
Jooma Khan.	Attur Sing, (2nd.)
Ajub Khan.	Myhtab Sing.
Kyam.	Boor Sing.
Azghuroodeen.	Dhunnah Sing.
Syud Ahmed Shah.	Ameer Sing.
Baz Gool.	Jewun Sing.
Mazoollah.	Hurree Sing.
Ahmed.	Ummur Sing.
Shah Gool.	Gamon Khan, (3rd.)
Samunder.	Jhundeh Khan.
Goolzar.	Peera Duttah.
Dara Shah.	Roora.

G. HUTCHINSON, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

Orders by the Board of Revenue, Lower Provinces.

No. 67.

Fort William, the 8th December 1860.

REFERRING to the call* lately made by the Board for Estimates of Receipts and Expenditure in 1861-62, the attention of all Revenue Officers is called to the following instructions issued by Government of Bengal to all Heads of Departments.

* To Commissioners, No. 621, dated 5th December 1860.
To Collectors, No. 66, dated 4th December 1860, and No. 237, dated 5th December 1860.
To Superintendents of Survey, No. 621, dated 5th December 1860.

By Order of the Board of Revenue, Lower Provinces,

H. L. DAMPIER,
Offg. Secretary.

CIRCULAR.

No. 3751.

FROM H. BELL, ESQ.,
Under-Secy. to the Govt. of Bengal,

TO THE HEADS OF ALL DEPARTMENTS.

Fort William, the 30th November 1860.

FINANCIAL.

SIR,—THE Lieutenant-Governor desires to call the attention of the Heads of all Departments, subordinate to this Government, to the very important collection of papers which appeared in the Appendix to the *Calcutta Gazette* of the 24th instant. From the Audit and Budget Committee's letter No. 26, of the 27th ultimo, and the Financial Resolution upon it, the Heads of Departments will perceive that they are required to prepare a careful Estimate of the probable Receipts and Disbursements of their particular Departments for the approaching financial year 1861-62, and to submit it to the Local Civil Auditor (Accountant) by the 1st of January next. The Lieutenant-Governor will hold the Heads of Departments responsible for the punctual submission of the Returns: and should any Subordinate Officer delay to furnish the Head of his Department with any information which may be required of him, his conduct should at once be brought to the notice of Government.

2. The Lieutenant-Governor takes this opportunity of impressing upon the Heads of Department, and the Officers subordinate to them, the urgent necessity that exists for reducing expenditure to the lowest possible limits consistent with efficiency. The Resolution of His Excellency the Governor General in Council, No. 126, of the 19th instant, shows how urgent this necessity is. It is needless therefore for the Lieutenant-Governor to dwell further upon this subject.

3. The Estimates Forms will be separately forwarded to the Head of each Department: and it is hoped that no time will be lost in filling up the prescribed Forms and forwarding them to the Local Civil Auditor (Accountant). Should the Heads of Departments experience any difficulty in filling up the Returns, they should place themselves in communication with the Accountant to the Government of Bengal.

I have, &c.,
(Sd.) H. BELL,
Under-Secy. to the Govt. of Bengal.

No. 3. 4th/60.

The following alteration and addition is to be made by hand to the Rents Bill Series :—

To be added after Rule XII.

Rule XIII.—Civil Court Ameens have no claim for extra remuneration for the performance of any duties that may be required of them in cases under Act X. of 1859, but they will be allowed the travelling expenses which have *bonâ fide* been incurred when deputed on such duties, and those expenses will be disbursed by the Collectors and defrayed by Government.

To be substituted for Rule IV.

Heading 2 of Schedule B., Act XXXVI. of 1860, requires that decrees in suits, of which the value of the claim is above 50 Rupees shall be taken on stamped paper In suits under Act X. of 1859, of which the claim is below that amount, the copies of decrees will be given on plain paper, and may, of course, be filed on such paper as exhibits in other cases.

All Revenue Officers are required to report the execution of these orders to the Board without delay.

H. L. Dampier,
Offg. Secretary.

Board of Revenue, L. P;
Fort William,
The 7th December 1860.

Opium Notification.

Notice is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 1 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.*, two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

			Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb.	1861	1220	560	1780
Do.	Thursday, 7th March	„	1220	560	1780
Do.	Wednesday, 10th April	„	1220	560	1780
Do.	Wednesday, 8th May	„	1220	560	1780
Do.	Monday, 10th June	„	1220	560	1780
Do.	Monday, 8th July	„	1220	560	1780
Do.	Monday, 5th August	„	1220	560	1780
Do.	Monday, 9th September	„	1220	560	1780
Do.	Tuesday, 8th October	„	1220	560	1780
Do.	Wednesday, 6th November	„	1220	560	1780
Do.	Thursday, 5th December	„	1254	591	1845
	Total		13454	6201	19655

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government

shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
* Behar ...	14,664
Benares...	6,761
	21,425

Article of the Convention above referred to.

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each "year, and the price for the same shall be determined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

No. 1344.

Notice.

TENDERS will be received at this Office, until 2 P. M. of Thursday, the 13th instant, for the transport to Sulkea of about 60,000 Maunds of Salt stored at Ghaut Pooreeghatta, in the Hidgellee Agency.

2. The Tender must specify the rate per 100 Maunds, including all charges whatever, at which the Tenderer would engage to deliver the above Salt at the Sulkea Government Golahs. The Tenderer must also be prepared to furnish unexceptionable security.

3. The Board reserve to themselves the right of rejecting any Tender without assigning a reason.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 6th December 1860.

No. 1420.

Notification.

ALL Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 11th December 1860.

Memorandum No. 1031.

THE attention of Treasury Officers is requested to the subjoined Circular. The Remittances should be credited in the Treasury Accounts to the head of "Remittances of the Military Department," subordinate to "Military Department."

W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM,
Office of Acctt. to the Govt. of Bengal,
The 5th December 1860.

Circular No. 21.

TO THE EXECUTIVE OFFICERS IN THE COMMISSARIAT, STUD, AND ARMY CLOTHING DEPARTMENTS, AND TO THE ORDNANCE AGENTS.

Dated, Fort William, the 20th November 1860.

ACCT. GENL'S OFFICE,
MILITARY DEPT.

SIR,—In supersession of the practice of employing Miscellaneous Cash Receipts in aid of Departmental expenditure, I am directed by the Accountant General to request that, from the month of December proximo, you will carefully observe that all sums realized, which were not included in the previous estimated receipts of your Department, are paid into the nearest Civil Treasury on the last working day in each month. The amount will be charged in your Accounts under the head "*Remittances of the Military Department*," the debit being in every case supported by the receipt of the Receiving Officer.

2. The Remittances in question will embrace proceeds of sale of Surplus Stock, of unserviceable Stores, Fines, and Forfeitures, and generally all sums not previously included in the Departmental Estimates.

I have, &c.,
(Sd.) S. G. WYATT,
Offg. 1st Asstt. Acctt. Genl. to the Govt. of India.

Notification, No. 27.

MR. JOHN MULLER, Income Tax Assessor, received charge of the Darjeeling Treasury on the 4th instant.

MR. J. JOHNSON, Uncovenanted Deputy Collector, received charge of the Beerbhoom Treasury on the 8th instant.

MR. S. C. HAMPTON, Uncovenanted Deputy Collector, received charge of the Hazareebaugh Treasury on the 8th instant.

MR. J. HIND, Additional Assistant Commissioner of Arracan, received charge of that Treasury on the 28th ultimo.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM;
Office of Accountant to the Govt. of Bengal,
The 11th December 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1*st*.—Estates to be sold to the highest bidders above the upset price.

2*nd*.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.

3*rd*.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th*.—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th*.—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th*.—The right of Government to all Minerals to be reserved.

No of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Mehals to be sold on the 14th Dec. 1860.				
		Kedarkoond Estate.	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoora, 12 annas share Pergunnah Kedarkoond ...	631 0 12	386 4 7½	1,037 1 7	The farming lease of all these Mehals will expire in 1864-65, 1271 U. The rent paid on such lease is the amount shewn in Column 5.
2		Rampoora 4 annas share Pergunnah Kedarkoond ...	256 2 12	141 4 6½	374 15 1½	
3		Phalaspoor Pergunnah Kedarkoond .	747 6 8	556 1 2¾	1,478 15 10	
4		Nookoria ditto ditto ...	117 6 12	104 7 7½	268 6 1½	
5		Chhoochhurra ditto ditto ...	1,189 2 10	961 12 2¾	2,525 14 10	
6		Singarpore ditto ditto ...	720 16 12	528 1 4¾	1,408 12 1½	
7		Bhabaneepoor ditto ditto ...	26 15 8	20 8 8½	53 10 1½	
8		Kantachowkie ditto ditto ...	361 9 8	324 8 6½	861 14 10	
9		Chuck Momeen ditto ditto ...	426 13 4	353 3 9	921 5 3½	
10		Paharpoor ditto ditto ...	408 1 5	325 10 5	863 10 10½	
11		Shalapore ditto ditto ...	618 3 14	430 2 6½	1,137 12 10	
12		Chundeepore ditto ditto ...	708 11 1	338 13 1½	902 0 2	
13		Bhagedund ditto ditto ...	125 14 10	11 10 1¾	97 4 1	
14		Bissreegaria ditto ditto ...	192 5 8	158 4 8½	414 5 11	
15		Chuck Pursooram do ditto ...	221 2 12	204 14 4½	519 6 9	
16		Chuck Magooreadditto ditto ...	138 6 8	110 8 11	286 3 8½	
17		Azmutpore *alias* Hurreechorpore Pergunnah Kedarkoond ..	91 9 4	63 5 2	168 13 1	
18		Juklia Pergunnah Kedarkoond ...	54 4 8	34 8 0	92 0 0	
		Khurrukpore Estate.				
19	192	Chuck Sreemunt Pergunnah Khurrukpore ...	46 10 0	47 7 4¼	126 8 11½	
20		Chuck Bamoon Pergunnah Khurrukpore ..	76 10 8	77 2 5¾	205 11 11	
21		Dakhin Semolia Pergunnah Khurrukpore ...	605 14 12	413 2 10¾	1187 13 0½	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Khurrukpore Estate.	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
22		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...	1,484 9 8	509 5 1½	2,703 10 3	
		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...		509 5 1½		
				1,018 10 3		
23		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...	1,579 6 4	510 15 7	2,719 5 7½	
		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...		510 15 7½		
				1,021 15 2½		
24		Babehattee Pergunnah Khurrukpore	992 4 4	831 12 7½	2,262 4 9½	
25		Nischanta ditto ditto ...	427 7 8	389 5 2¾	1,044 3 3	
26		Shamnugger ditto ditto ...	468 2 0	419 9 2½	1,131 2 0½	
27		Futtey Mohamud Pergunnah Khurrukpore ...	178 10 8	139 3 7¾	374 4 4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukpore ...	499 12 0	340 2 2¾	1,379 5 4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukpore ...		170 1 1¾		
				510 3 4½		
29		Chatra Pergunnah Khurrukpore ...	256 3 0	233 6 10	628 7 6½	
30		Jetthea Pergunnah Khurrukpore ...	341 10 0	323 15 0¾	875 3 9	
31		Radhaballubpoor Pergunnah Khurrukpore ...	402 7 0	237 2 3¾	709 0 6½	
		Mehals to be sold on the 15th December 1860.				
32		Bellagarea Pergunnah Khurrukpore..	271 7 4	220 6 11	590 13 1½	
33		Sufeabad Pergunnah ditto ...	985 12 4	425 0 6½	1,141 6 9	
34		Chuck Monohur Pergunnah ditto ...	81 10 0	78 9 8½	209 9 10	
35		Kajla Pergunnah ditto ...	1,382 18 4	1,120 9 8	3,029 10 8	
36		Moysa Pergunnah ditto ...	1,132 4 5	966 15 6¾	2,616 5 2	
37		Chuck Deolee Pergunnah ditto ...	77 12 0	75 10 7	214 9 0½	
38		Sreekistopore Pergunnah ditto ...	1,612 1 11	1,147 7 5½	3,067 14 9	
39		Rajgaun Pergunnah ditto ...	258 17 8	215 0 9½	576 7 5	
40		Neemguriapatna Pergunnah ditto ...	141 3 12	53 15 8	146 15 1½	
41		Paikmooree Pergunnah ditto ...	434 9 0	441 7 2½	1,192 10 7½	
42		Chukanooram Pergunnah ditto ...	43 12 8	42 5 8¾	112 15 3	
43		Sarbussoobee Pergunnah ditto ...	269 8 12	178 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto ...	387 0 8	371 10 6½	999 1 5	
45		Chuck Mukrampore Perg. ditto ...	1,937 17 0	1,603 1 5½	4,290 14 7	
46		Seersee Pergunnah ditto ...	287 6 12	145 14 11½	393 2 7	
47		Teghurree Pergunnah ditto ...	107 8 8	92 1 5½	248 9 3	
48		Jinsur Pergunnah ditto ...	688 10 12	516 1 1	1,385 4 10½	
49		Kuddurpoor Pergunnah ditto ...	1,021 1 12	498 9 7	1,331 0 2	
50		Dealegobal Pergunnah ditto ...	1,662 13 6	1,264 0 8	3,019 3 8	
51		Boraleeha Pergunnah ditto ...	1,705 15 4	1,294 8 8½	3,012 15 10	
52		Poparara Pergunnah ditto ...	1,565 5 0	883 10 4½	2,348 2 4½	
53		Nyabupan Pergunnah ditto ...	712 2 12	366 9 7½	987 1 7	
54		Jharsa Pergunnah ditto ...	989 14 4	682 9 4½	1,852 15 0	
55		Dhenkea Bykuntopore Pergh. ditto ...	77 5 0	62 6 0	216 9 11½	
56		Jupbulee Pergunnah ditto ...	111 6 4	131 4 4	354 0 10½	
57		Japhulla Pergunnah ditto ...	928 18 4	875 11 4½	2,389 14 4½	
58		Inela Pergunnah ditto ...	1,144 16 8	1,230 14 2½	3,101 14 9	
59		Kowsowla Pergunnah ditto ...	548 17 12	316 7 7½	818 13 1½	
60		Sanjoad Pergunnah ditto ...	1,352 5 8	758 12 10½	2,088 13 5	
61		Gunjarampore Pergunnah ditto ...	1,372 6 2	1,040 3 7	2,760 2 3	
62		Khatdanga Pergunnah ditto ...	1,931 19 0	1,560 13 5½	4,179 11 3	
63		Kasnuttee Pergunnah ditto ...	93 10 12	56 0 1	156 2 6½	
64		Boolbool Chattee Pergunnah ditto ...	136 1 4	35 2 9½	96 12 9	
65		Poub Deoalee Pergunnah ditto ...	780 10 4	750 13 9½	2,024 4 7	

Midnapore Collectorate,
The 25th October 1860.

F. R. Cockerell,
Offg. Collector.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. Bickers,
Extra Assistant Commissioner, in charge of Treasury.

Lucknow Treasury Office,
The 30th November 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar;
Superintendent's Office, The 16th July 1860.

Notice.

Notice is hereby given that a totally dismasted Schooner, about 50 Tons burthen, abandoned at Sea in Latitude 18 and Longitude 98, has been brought up by the Ship *Hamoody*, and is now in possession of the undersigned, who will sell her by a Public Auction on or about the 12th instant, to defray Salvage and other charges incurred. Parties interested in the said Schooner will have the goodness to come forward and establish their interest on or before the said date of sale.

Shalk Ally,
Commander of the Ship "Hamoody."

Calcutta, 4th December 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Frederick Alexander Cornelius Schonerstedt, an Insolvent.

On Saturday, the 1st day of December instant, it was ordered that Saturday, the 2nd day of February next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Pittar and Payne, *Attorneys.*

Chief Clerk's Office, the 7th December 1860.

In the matter of Charles Phillips, of Raneemoody Gully, in Calcutta, late a Master Pilot, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act. XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 11th day of December instant, and by an Order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of Charles Phillips, of Raneemoody Gully, in Calcutta, late a Master Pilot, an Insolvent.

On Tuesday, the 11th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Charles Phillips, of Raneemoody Gully, in Calcutta, late a Master Pilot, an Insolvent.

Notice, that an application for an *ad interim* protection. order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Tuesday, the 18th day of December instant, at the hour of 10 o'clock in the forenoon.

☞ "*Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.*"

Insolvent in person.

In the matter of Henry Rogers Humphreys, of Sulkea, in the Zillah of Hooghly, an Intendant in the Government Salt Golahs, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 7th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

W. W. and C. D. Linton, *Attorneys.*

In the matter of Henry Rogers Humphreys, of Sulkea, in the Zillah of Hooghly, an Intendant in the Government Salt Golahs, an Insolvent.

On Friday, the 7th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

W. W. and C. D. Linton, *Attorneys.*

In the matter of Henry Rogers Humphreys, of Sulkea, in the Zillah of Hooghly, an Intendant in the Government Salt Golahs, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Tuesday, the 18th day of December instant, at the hour of 10 o'clock in the forenoon.

☞ "*Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.*"

W. W. and C. D. Linton, *Attorneys.*

Chief Clerk's Office, 11th December 1860.

The Bengal Coal Company, "Limited."

REGISTERED UNDER ACT No. XIX. OF 1857.

A DIVIDEND at the rate of Rs. 60 per Share on the Old, and Rs. 40 per Share on the New Stock, will be payable at the Office of the Secretaries on and after the 17th December 1860. Proprietors are requested to send in their Share Certificates, that Receipts and Cheques may be prepared.

By Order of the Directors,

GORDON, STUART AND Co.,
Secretaries.

CALCUTTA,
The 10th December 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2208.

The 10th December 1860.—The Overland Mail, per Steamer *Colombo*, will be closed on Saturday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.			*Vid* Southampton.		
Postage.	Under ¼ ounce	Rs.	0	6	0	Rs. 0	4 0
	„ ¼ „	„	0	8	0		
	„ ½ „	„	0	14	0	„ 0	8 0
	„ 1 „	„	1	0	0		
	„ 2 „	„	2	0	0	„ 1	0 0

No. 2180.

The 8th December 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 27th instant, will be closed at this Office at 5 P. M. on Tuesday, the 18th idem, *vid* Marseilles only.

Letters and Papers for transmission *vid* Bombay will be received up to 6 P M. on every day prior to the 18th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste :—

Rates of Postage.

Under	¼	Ounce	Rs.	0	6 0
„	¼	„	„	0	8 0
„	½	„	„	0	14 0
„	1	„	„	1	1 0

No. 2207.

The 10th December 1860.—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Wednesday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an ounce, in addition to the Steamer Postage paid by Stamps.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta*

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, DECEMBER 12, 1860.

LAND SALE NOTICE.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates, in Zillah Sylhet, will be put up to Public and unreserved Sale, at the Collector's Office of that District, on the 24th day of December 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of September 1860:—

Class I.—Permanently-settled Estates.

No. 7979.—Talook Roy Gourhurry Sing, Pergunnah Chyton Nugger; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 544-5-1.

No. 27501.—Talook Adum Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietors, Sheik Latoo and others; sudder jumma, rupees 683-15-2.

No. 27504.—Talook Assadoo Rezah, Zemindar, Pergunnah Joar Baneah Chong; recorded proprietor, Krishno Churn Das; sudder jumma, rupees 742-3-0.

No. 40981.—Talook Chyton Chund, Pergunnah Chyton Nugger; recorded proprietor, Roy Radha Gobind Sing; sudder jumma, rupees 992-10-3.

No. 51721.—Talook Syud Mahomed Nazeer, Hissah Syud Mahomed Bateer, Pergunnah Turrup; recorded proprietors, Nobo Kisto Mojoomdar and others; sudder jumma, rupees 3,164-5-4.

No. 51727.—Talook Syud Amud Ally, Hissah Syud Modon Rezah, Pergunnah Turrup; recorded proprietors, Rambullub Deb and others; sudder jumma, rupees 2,784-3-2.

No. 51729.—Talook Syud Amud Ally, Hissah Syud Kaem Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 1,966-14-11.

No. 51732.—Talook Syud Amud Ally, Hissah Syud Kolim Rezah, Pergunnah Turrup; recorded proprietors, Joy Gobind Roy and others; sudder jumma, rupees 718-12-10.

SYLHET COLLECTORSHIP,
The 24th November 1860.

G. G. BALFOUR,
Collector.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

SECOND APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, DECEMBER 12, 1860.

INSOLVENT ESTATES.

QUARTERLY STATEMENT MADE UP TO 31ST OCTOBER 1860.

ESTATES.	Whole Amount of Receipts.	Whole Disbursements.		Balance Remaining.	Of the balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Alexander and Co. ...	276010 13 6	206493 11 7	38302 5 0	31214 12 11 which is applicable to the Dividend now payable.	30353 11 11	There are outstandings, but recoveries uncertain. Unclaimed Dividends in Court.
Anderson and Co. ...	2238 0 9	0 0 0	1652 9 2	586 0 7	441 7 0	The balance in hand is reserved to satisfy some disputed claims. Nothing further is expected.
Adam, Scott and Co. ...	126832 6 7	104491 12 0	19337 14 0	3002 12 7	2299 10 1	There are outstandings, but uncertain as to recovery. Unclaimed Dividends in Court. One Policy of Insurance for Rupees 4,000.
Allan, Deffell and Co. ...	115593 14 1	48565 9 8	17165 1 2	49863 3 3 which is applicable to the Dividend now payable.	46371 3 2	Outstandings in course of recovery.

ESTATES	Whole Amount of Receipts.	Whole Disbursements.		Balance Remaining.	Of the balance there is invested in Government Securities, (the remaining being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid	Other Payments.			
Brightman and Co. ..	32530 14 11	23845 6 10	7769 2 2	916 5 11	0 0 0	There are outstandings, but recoveries uncertain.
Boyd and Co. ...	13074 10 9	0 0 0	11212 14 7	1861 12 2	1700 11 10	Some outstandings, but recoveries uncertain.
Bruce, Shand and Co. ...	829880 11 6	495950 2 2	325742 8 3	8188 1 1	7399 4 9	Nothing further recoverable. Some Unclaimed Dividends in Court.
Beckwith, John ...	15364 9 9	12427 8 1	2773 6 0	163 11 8	0 0 0	Nothing further recoverable.
Brunet, Saliz, and Latapie ...	14358 3 9	6094 1 3	3562 15 10	4701 2 8 which is applicable to the Dividend now payable.	0 0 0	Outstandings in course of recovery.
Colvin and Co. ...	129893 11 3	103803 4 0	18117 3 9	7973 3 6 which is applicable to the Dividend now payable.	0 0 0	There are outstandings, but recoveries uncertain. Some Unclaimed Dividends in Court.
Cruttenden, Mackillop and Co. ..	78091 14 2	52783 10 7	14349 2 11	10959 0 8	6043 14 5	Ditto ditto. Ditto.
Cantor and Co. ..	207813 12 1	135911 11 11	65067 10 6	6834 5 8	5059 2 9	Nothing further is expected.
Cockerell and Co. ..	1703846 4 1	371703 1 9	1321570 2 6	10572 15 10 a portion of which is applicable to the Dividend now payable.	4599 4 9	Some outstandings, but uncertain as to recovery. Some Unclaimed Dividends in Court.
Ewing, Aird, and Anderson ..	306392 12 10	55631 3 5	236495 5 6	14266 3 11	12167 7 3	Nothing further is recoverable. Unclaimed Dividends in Court.
Fergusson and Co. ..	157933 5 6	117073 0 4	21572 12 7	19287 8 7 a portion of which is applicable to the Dividend now payable.	9716 15 10	Some outstandings, but recoveries uncertain. Unclaimed Dividends in Court.
Fergusson, Brothers and Co. ..	143522 15 0	67970 8 11	72055 0 4	3497 5 9 a portion of which belongs to another Estate.	2700 0 0	Ditto ditto. Ditto.
Gilmore and Co. ...	42797 3 4	23186 11 8	16203 14 0	3406 9 8	2759 9 0	Ditto ditto. Ditto.
Gordon, Collie and Co. ...	10803 14 11	7265 10 1	8263 2 7	1275 2 3	0 0 0	Nothing further recoverable.
Griffiths, Curtis and Co. ..	41531 10 3	9208 4 5	11306 3 0	21017 2 10 a portion of which is applicable to the Dividend now payable.	0 0 0	Outstandings in course of recovery.
Hurry, W. C. ..	2331 15 9	0 0 0	1896 9 7	435 6 2	419 11 11	Further recoveries hopeless.

Hickey, Bailey and Co.	...	262959	14	7	70105	13	7	92723	5	0	100130	12	0	91714	15	1	Very little further recoverable. A Suit instituted in the Mofussil Court. Unclaimed Dividends in Court.
Hodgkinson and Co.	...	24070	11	11	0	0	0	19456	1	5	4614	10	6	2160	0	0	Further recoveries hopeless.
Hughesdon, Brothers and Co.	...	218429	5	1	19760	0	9	192419	9	8	6249	10	8	4599	4	9	Hardly any thing more recoverable. Some Unclaimed Dividends in Court.
											and Company's Paper for Rupees 16000.						
Larpent, Saunders and Co.	..	52050	5	5	12290	3	8	11898	12	6	27861	5	3	15460	7	11	Outstandings in course of recovery.
											a portion of which is applicable to the Dividend now payable.			5059	2	9	
Lyall, Matheson and Co.	..	365202	2	9	275196	13	10	81762	7	6	8242	13	5	4969	8	6	Hardly any thing more recoverable. Some Unclaimed Dividends in Court.
Langlois and Co.	...	23863	8	9	0	0	0	16099	11	2	7763	13	7	5059	2	9	Outstandings in course of recovery.
											and Company's Paper for Rupees 2500.						
Larpent, A. J. de H.	...	14882	9	6	8006	0	8	4961	9	10	1914	15	0	0	0	0	Nothing further is expected.
Mcgregor, Hunter and Co.	...	10254	11	7	0	0	0	9118	1	3	1136	10	4	897	1	5	Ditto ditto.
Mackintosh and Co.	..	188200	12	10	109027	5	2	64225	1	1	14048	6	7	11345	1	6	Some outstandings, but recoveries uncertain. Some Unclaimed Dividends in Court.
											which is applicable to the Dividend now payable.						
Macleod, Fagan and Co.	...	14218	11	11	2993	5	2	6496	15	0	4728	7	9	3219	7	0	Ditto ditto.
Mackey, D. C. and Co.	...	99578	13	3	42275	4	4	37232	6	3	20071	2	8	18792	12	8	Hardly any thing more recoverable. Some Unclaimed Dividends in Court.
											a portion of which is applicable to the Dividend now payable.						
Martin, Pillans and Co.	...	93265	7	3	18816	2	5	69217	1	9	5232	3	1	1839	11	6	Ditto ditto.
Nichol, Wilkie and Co.	...	4533	4	0	0	0	0	4396	1	5	137	2	7	0	0	0	Nothing further recoverable.
Owen, Allhusen and Co.	..	27289	0	9	0	0	0	24586	4	3	2702	12	6	2546	4	7	Ditto ditto.
Palmer and Co.	...	436511	13	0	272558	3	7	142029	1	8	21924	7	9	17133	13	7	There are outstandings, but recoveries uncertain. A Policy for Rupees 76,860. Unclaimed Dividends in Court
Saunders, May, Fordyce and Co.	..	330937	4	4	241431	13	10	55680	15	10	33824	6	8	1909	13	6	Very little further recoverable. Unclaimed Dividends in Court.
											which is applicable to the Dividend now payable.						
Tulloh and Co., 1st	...	116109	2	10	61838	12	9	47085	8	5	7185	2	8	6635	0	0	Very little further recoverable.
											which is applicable to the Dividend now payable.						
Tulloh and Co., 2nd	..	17208	10	11	7880	15	11	8769	1	0	558	10	0	0	0	0	Ditto ditto. Unclaimed Dividends in Court
ccQuillet, DeGaye and Co.	...	4821	12	8	0	0	0	1517	6	10	3304	5	10	0	0	0	Outstandings in course of recovery.
Wills, F. F.	...	5704	12	8	0	0	0	1325	10	4	4879	2	4	0	0	0	Ditto ditto.
Asiatic Marine Insurance Office	..	701911	7	8	523840	4	6	79745	10	9	98325	8	5	17335	13	11	The 5th and 6th assessments at 2,000 Rupees per share are in course of recovery.
											a portion of which is applicable to the Dividend now payable.						

ESTATES.	Whole Amount of Receipts.	Whole Disbursements.		Balance Remaining.	Of the balance there is invested in Government Securities, (the remaining being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Allhusen, William ...	1629 14 6	0 0 0	644 3 4	985 11 2	0 0 0	Nothing further recoverable.
Aubin, Pierre ..	1025 0 0	0 0 0	687 12 0	337 4 0	0 0 0	Ditto ditto. Accounts unadjusted.
Ayton, James Alexander ...	1608 1 6	0 0 0	216 1 10	1391 15 8	441 14 9	A claim on Cruttenden and Co.'s Estate. Out-turn uncertain.
Aviet, A. G. ..	1230 1 1	0 0 0	932 1 0	298 0 1	0 0 0	Nothing further recoverable.
Allport, Rowland ..	13928 2 2	1012 5 10	1577 0 0	11338 12 4	of which Rs. 9115 12 8 is for Dividends now in course of payment.	Ditto ditto.
Anquitel, Charles ...	39885 7 4	12560 1 3	26911 5 9	414 0 4	of which Rs. 198 4 10 is for Dividends.	Ditto ditto.
Agabeg Brothers ..	28141 7 6	20048 13 6	4809 3 7	3283 6 5	of which Rs. 1946 7 11 is for Dividends.	Several outstandings, recoveries uncertain.
Agabeg, Johannes ...	1573 8 3	0 0 0	628 0 0	889 8 3	0 0 0	Nothing further recoverable.
Adams, Thomas ...	12907 9 11	5505 2 11	4787 2 0	2615 2 0	of which Rs. 785 15 10 is for Dividends.	Several outstandings, recoveries uncertain. Insolvent died.
Andrews, John ...	8650 9 6	6662 13 8	1035 0 2	952 11 8	of which Rs. 664 3 9 is for Dividends now in course of payment.	Nothing further recoverable. Insolvent died.
Arrathoon, A. H. ..	10000 0 0	0 0 0	8038 10 7	1961 5 5	0 0 0	Ditto ditto. Legal question pending on appeal.
Betts, Alfred ..	464 15 4	0 0 0	158 0 0	306 15 4	0 0 0	Ditto ditto. Insolvent died.
Bolaram Bose ...	719 2 7	0 0 0	143 0 0	576 2 7	0 0 0	Ditto ditto.
Becher, G. R. P. ...	1456 9 1	0 0 0	276 6 9	1180 2 4	0 0 0	Ditto ditto. Ditto.
Bryce, A. ..	1852 10 1	0 0 0	153 1 10	1699 8 3	441 14 9	Ditto ditto. Ditto.
Buckland, R. H., 1st ...	595 14 1	151 4 0	131 0 0	313 10 1	0 0 0	Ditto ditto. Ditto.
Beaumont, J. L. M ..	397 11 11	0 0 0	30 0 0	367 11 2	0 0 0	Ditto ditto.
Bailey, Francis ..	13766 4 8	5898 12 10	6963 6 2	904 1 8	0 0 0	Ditto ditto. Ditto.
Birch, F. W. ...	16549 8 3	10071 1 8	2483 5 2	3995 1 5	of which Rs. 3605 9 10 is for Dividends now in course of payment.	Ditto ditto. Ditto.
Bodelio, L. H. ..	377 14 4	0 0 0	41 0 0	336 14 4	0 0 0	Ditto ditto. Finally discharged.
Babington, John ..	6205 8 3	3707 1 3	782 12 5	1715 10 7	of which Rs. 1421 3 3 is for Dividends now in course of payment.	Has paid one-third of his Schedule debts.
Brojonath Dhur ...	10388 0 9	4048 3 7	5159 3 11	1180 9 3	0 0 0	Nothing further recoverable. Finally discharged.

Barnfield, William	..	1285	15	6	0	0	0	1017	4	0	268	11	6	0 0 0	Outstandings in course of recovery. Finally discharged.
Burge, A. B.	..	3800	0	0	2632	3	2	485	10	0	682	2	10	of which Rs. 645 12 10 is for Dividends now in course of payment.	Nothing further recoverable. Resigned the Service.
Bolst, F. C., 2nd	..	732	12	0	0	0	0	306	10	0	427	2	0	0 0 0	Ordered to pay Rs. 20 per month from his pay.
Burkinyoung, Robert	..	7923	3	3	0	0	0	1682	6	3	6240	13	0	0 0 0	Nothing further recoverable. Accounts unadjusted.
Byeauntnath Dutt	...	2252	1	0	0	0	0	1692	0	0	560	1	0	0 0 0	Outstandings in course of recovery.
Blythe, Edward	..	861	8	9	0	0	0	523	13	6	337	11	3	0 0 0	Nothing further recoverable. Finally discharged.
Betts, C. G. D.	..	800	0	0	0	0	0	508	10	6	291	5	6	0 0 0	Ditto ditto. Ditto.
Currie, J. A., 1st	..	2668	7	10	1128	7	1	267	10	6	1297	6	3	0 0 0	Ditto ditto. Insolvent died.
Chardon, Maurice	..	1003	4	6	0	0	0	25	0	0	978	4	6	0 0 0	Ditto ditto.
Colquhoun, James	..	1046	15	11	0	0	0	146	0	0	900	15	11	0 0 0	Ditto ditto. Ditto.
Caverke, C. A.	...	465	12	10	0	0	0	45	0	0	420	12	10	0 0 0	Ditto ditto. Ditto.
Campbell, F. W.	...	208	1	0	0	0	0	68	8	0	229	9	0	0 0 0	Ditto ditto.
Callydas Chatterjee	..	294	2	3	0	0	0	0	0	0	294	2	3	0 0 0	Ditto ditto.
Connylaul Burraul and Kissen Mohun Burraul	..	5361	3	9	3037	5	0	1799	1	5	524	13	4	0 0 0	Ditto ditto. A Suit in Zillah Court pending.
Campbell, N. H. A., 2nd	...	834	12	5	358	6	7	116	0	6	360	5	4	0 0 0	Ditto ditto. Finally discharged and died.
Colquhoun, Hugh	..	374	0	8	0	0	0	45	0	0	329	0	8	0 0 0	Nothing further recoverable.
Cullen, James	...	826	5	8	0	0	0	45	0	0	781	5	8	0 0 0	Ditto ditto. Insolvent died.
Caird, John	...	914	15	7	0	0	0	153	0	0	761	15	7	0 0 0	Ditto ditto. Ditto.
Calder, Duncan, 1st	...	4409	0	3	0	0	0	2450	7	3	1958	9	0	0 0 0	Ditto ditto. Retained for settlement of Accounts.
Crompton, G. T.	...	5136	14	7	2654	1	0	1969	5	3	513	8	4	0 0 0	Ditto. ditto. Finally discharged.
Campbell, Colin, 2nd	...	1834	4	11	0	0	0	714	14	6	1119	6	5	0 0 0	Ditto ditto. Insolvent died.
Collycoomar Mullick Roy	..	58692	0	0	47774	0	1	5018	14	1	5899	1	10	of which Rs. 5809 3 0 is for Dividends now in course of payment.	Ditto. ditto. Finally discharged.
Chundermohun Chatterjee	..	4719	9	3	2970	13	1	1201	7	1	547	5	1	0 0 0	Ditto ditto. Ditto.
Cook, Henry	...	12126	11	7	6389	14	10	4532	12	7	1204	0	2	0 0 0	There are outstandings, but recoveries uncertain.
Currie, J. A., 2nd	...	15824	11	6	5040	5	9	10031	0	10	753	4	11	of which Rs. 227 0 0 is for Dividends.	Nothing further recoverable. Insolvent died.
Campbell, N. H. A., 3rd	..	28798	5	6	16819	2	10	11517	3	4	461	15	4	of which Rs. 347 2 7 is for Dividends now in course of payment.	Ditto ditto. Ditto.
Curnin, Ellen	...	1403	0	0	0	0	0	863	0	0	540	0	0	0 0 0	About Rupees 200 more to be recovered.

ESTATES.	Whole Amount of Receipts,	Whole Disbursements.		Balance Remaining.	Of the balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Collinet, E. G, ..	8648 2 9	5248 9 3	837 7 0	2562 2 6	0 0 0	Outstandings in course of recovery.
Carrau, J. L. ...	1696 15 0	0 0 0	261 0 0	1435 15 0	0 0 0	Nothing further recoverable.
Curtis, J. F. ...	690 13 9	0 0 0	408 0 0	282 13 9	0 0 0	Nothing further recoverable. Finally discharged.
Carbery, R. J. ..	3414 8 7	0 0 0	1193 10 0	2220 14 7	0 0 0	Outstandings in course of recovery.
Carapiet, C. P. ...	2250 0 0	0 0 0	1305 0 6	944 15 6	0 0 0	Ditto ditto. Finally discharged.
Cally Churn Chatterjee ...	310 15 3	0 0 0	75 0 0	235 15 3	0 0 0	Ditto ditto.
Campbell, J. W. H. ..	348 0 0	0 0 0	33 8 0	314 8 0	0 0 0	Ditto ditto.
Desbrasses, Richard ..	879 5 2	0 0 0	160 0 0	719 5 2	0 0 0	Nothing further recoverable.
Dickens, Theodore ..	11681 15 8	326 3 4	502 1 3	10853 11 1	3520 0 0	Ditto ditto. Subject to settlement of Accounts.
Dickson, William ...	1303 0 2	162 7 11	53 8 0	1087 0 3	0 0 0	Ditto ditto.
Dodd, Richard ..	37143 5 3	34036 10 7	2690 6 2	416 4 6	0 0 0	Ditto ditto. Finally discharged.
DeMello, A. H. ..	4267 13 0	2198 6 4	1076 0 9	993 5 11	of which Rs. 982 11 8 is for Dividends.	Ditto ditto. Insolvent died.
Dove, J. M. ..	11967 4 1	8531 13 6	1680 1 5	1755 5 2	of which Rs. 117 9 4 is for Dividends.	Outstandings in course of recovery. Finally discharged.
Dorrett Brothers ..	2164 9 6	0 0 0	1235 7 3	929 2 3	0 0 0	Nothing further recoverable.
DeSilva, John Emanuel ..	11559 15 4	8711 4 6	691 6 10	2157 4 0	of which Rs. 2154 2 9 is for Dividends now in course of payment.	Ditto ditto. Insolvent died.
Davidson and Pickel ..	10015 2 9	2755 6 0	6624 6 6	635 6 3	of which Rs. 445 4 9 is for Dividends now in course of payment.	Outstandings in course of recovery. Insolvent died.
DeSouza, John ...	1334 0 3	0 0 0	755 9 0	578 7 3	0 0 0	Nothing further recoverable. Finally discharged.
C. Dumat, Alfred ...	6224 5 6	0 0 0	1084 2 0	5140 3 6	0 0 0	Ditto ditto.
Delanougerede, Edwin ...	2814 4 9	311 4 9	1575 4 3	927 11 9	of which Rs. 825 15 9 is for Dividends now in course of payment.	Outstandings in course of recovery.
Doorgapersaud Goolzareemull ..	8442 10 6	0 0 0	883 11 0	7558 15 6	0 0 0	Ditto ditto.
Dinnonath Dutt ...	467 0 0	0 0 0	7 0 0	460 0 0	0 0 0	Nothing further recoverable.
Edwards, William ...	520 15 11	0 0 0	122 0 0	398 15 11	0 0 0	Ditto ditto. Finally discharged.
Edwards, C. L. ..	815 0 0	0 0 0	0 0 0	815 0 0	0 0 0	Ditto ditto. Ditto.

Frith, Gordon and Co.	..	394	7	10	0	0	0	137	12	0	256	11	10	0	0	0	Ditto	ditto.	Ditto.
Ferrao, J. B.	..	388	3	11	0	0	0	117	12	0	270	7	11	0	0	0	Ditto	ditto.	Insolvent died.
Fraser, D. W.	..	1864	5	5	0	0	0	784	10	4	1079	11	1	441	14	9	Ditto	ditto,	Ditto.
Ford, Richard W.	...	2380	2	10	0	0	0	800	2	2	1580	0	8	0	0	0	Outstandings partly recoverable. Finally discharged.		
Fanshaw, R. F, 1st	...	2749	5	8	1683	11	5	581	1	7	484	8	8	of which Rs. 378 10 8 is for Dividends now in course of payment.			Nothing further recoverable. Insolvent died.		
Fraser, W. T.	..	1500	0	0	0	0	0	410	9	0	1089	7	0	0	0	0	Outstandings partly recoverable. Finally discharged.		
Fergusson, J. H.	...	4839	3	7	0	0	0	613	7	0	4225	12	7	of which Rs. 4187 8 0 is for Dividends already declared.			Nothing further recoverable. Finally discharged.		
Glass, A. G. (Glass and Co.)	...	3850	3	8	954	12	4	1367	10	5	1527	12	11	of which Rs 1244 5 2 is for Dividends now in course of payment.			Ditto	ditto.	Insolvent died.
Goverdhone Mullick	..	2880	14	9	157	2	11	847	13	0	1875	14	10	of which Rs. 1499 11 4 is for Dividends now in course of payment.			Several shipments. Finally discharged.		
Greenfield, Henry	...	9828	9	7	4808	5	2	4689	9	5	330	11	0	0	0	0	Nothing further recoverable. Insolvent died.		
Gilbert, W. H. (Guest and Co.)	...	327	7	3	0	0	0	45	14	9	281	8	6	0	0	0	Ditto	ditto.	Finally discharged.
Gowrey Churn Bonnerjee	..	400	0	0	0	0	0	54	12	0	345	4	0	0	0	0	Ditto	ditto.	Ditto.
Greedhur Mullick	...	1025	0	0	0	0	0	69	0	0	956	0	0	0	0	0	Several shipments. Results unknown.		
Gibson and Co.	..	127611	1	1	54236	8	9	72496	1	2	878	7	2	which is kept for Unclaimed Dividends.			Large outstandings payable to the Agra Bank, as per Decree of Court. Finally discharged.		
Greenstreet, E. S.	..	1508	3	9	0	0	0	1012	9	4	495	10	5	0	0	0	Nothing further recoverable. Finally discharged.		
Gooroo Churn Sein	..	107647	2	6	49653	0	10	18898	12	0	39095	5	8	of which Rs. 2008 9 5 is for Dividends now in course of payment.			Outstandings in course of recovery.		
Hervey, Andrew	..	85606	6	2	74393	13	4	7811	11	8	3410	13	2	of which Rs. 2415 5 11 is for Dividends now in course of payment.			Nothing further recoverable. Finally discharged.		
Hudson Nathaniel	...	2225	11	3	0	0	0	208	12	0	2016	15	3	0	0	0	Ditto	ditto.	Insolvent died.
Heberlet, Andrew	..	891	4	7	70	0	0	112	4	0	709	0	7	0	0	0	Ditto	ditto.	Ditto.
Hurrosunker Ghose	...	1786	2	2	10	8	0	281	6	0	1494	4	2	0	0	0	Ditto	ditto.	
Hullodhur Day	..	1047	8	9	0	0	0	116	4	0	931	4	9	0	0	0	Ditto	ditto.	Ditto.
Harrowell, James	...	542	7	6	0	0	0	66	0	0	476	7	6	0	0	0	Ditto	ditto.	Ditto.
Hoppe, William	...	1346	1	6	0	0	0	536	1	10	810	6	4	0	0	0	Ditto	ditto.	
Hughes and Templer	..	12077	4	1	5179	4	11	6005	15	3	891	15	11	0	0	0	Several outstandings, recoveries uncertain. Insolvents died.		
Harvard, J. H. M.	...	1612	0	0	0	0	0	1042	9	2	569	6	10	0	0	0	Nothing further recoverable. Insolvent died.		
Huffnagle, Charles and Co.	...	1282	15	4	0	0	0	177	12	10	1105	2	6	0	0	0	Some outstandings, recoveries uncertain. Finally discharged.		
Henzie, Ludwig	...	1256	14	0	0	0	0	498	14	4	757	15	8	0	0	0	Nothing further recoverable. Insolvent died.		
Hickie, William (3rd)	..	1434	0	0	1036	5	3	143	2	3	254	8	6	of which Rs. 205 3 9 is for Dividends.			Ditto	ditto.	Ditto.

ESTATES.	Whole Amount of Receipts.	Whole Disbursements.		Balance Remaining.	Of the balance, there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments			
Heeraloll and Hunnoomantaram ...	752 14 8	0 0 0	29 0 0	723 14 3	0 0 0	Schedule not yet filed.
Hurrynarain Day ..	168680 5 7	62171 4 1	106038 15 7	470 1 11	of which Rs. 265 15 7 is for Dividends	Nothing further recoverable. Finally discharged.
Holloway, William ...	1050 0 0	0 0 0	149 4 0	900 12 0	0 0 0	Ordered to pay Rs. 35 per month from his pay.
Hollway, William (2nd), Milliner ..	3070 10 7	0 0 0	2184 3 8	886 6 11	0 0 0	Insolvent not to be found.
Hair, W. F. ...	6794 7 6	5453 10 7	863 8 9	477 4 2	of which Rs. 420 2 5 is for Dividends now in course of payment.	Outstandings in course of recovery.
Hervey, Andrew (2nd) ..	3912 10 4	2545 0 1	714 5 9	653 4 6	of which Rs. 607 3 3 is for Dividends now in course of payment.	Nothing further recoverable. Insolvent died.
John Lackersteen and Brothers ..	315366 1 8	131181 7 2	173717 15 8	10466 10 10	which is for Dividends now payable.	Ditto ditto. Finally discharged.
Joysookroy Sungumlall ...	3246 7 6	0 0 0	1239 11 9	2006 11 9	of which Rs. 1791 7 9 is for Dividends already declared.	Ditto ditto. Ditto.
Juggeshore Laha ...	29846 3 0 and Co.'s Paper for Rs. 1000	13461 7 11	13714 2 9	2670 8 4	which is for Dividends now in course of payment.	Outstandings in course of recovery. Finally discharged and died.
Jadub Chunder Seal ...	2094 6 7	0 0 0	43 11 0	2050 11 7	0 0 0	Ditto ditto. Suits pending.
Kemp, H.C. (T. Hyde, Gardiner and Co.)	29575 1 7	15251 0 9	4515 7 10	9778 9 0	of which Rs. 8488 0 0 is for Dividends.	Nothing further recoverable.
Kelly, W. S. ...	1603 5 3	0 0 0	557 12 8	1045 8 7	0 0 0	Nothing further recoverable. Insolvent died.
Kistnopersaud and Hurrypersaud Chuckerbutty ...	371 0 7	0 0 0	74 4 0	296 12 7	0 0 0	Nothing further recoverable Finally discharged.
Khemjee Jootah and Hurrydas Natha..	1281 10 4	0 0 0	27 0 0	1254 10 4	0 0 0	Ditto ditto.
Kemp, H. C. ..	2469 15 10	0 0 0	204 4 0	2265 11 10	0 0 0	Ditto ditto. Insolvent died.
Kerr, Norman ..	1374 12 8	0 0 0	101 0 10	1273 11 10	0 0 0	Ditto ditto. Ditto.
King, W. J. ...	5600 9 10	4152 9 3	1118 6 9	329 9 10	441 14 9	Ditto ditto. Finally discharged.
Kunnolaul Benyram and Choteeloll ..	1160 13 11	0 0 0	32 0 0	1128 13 7	0 0 0	Ditto ditto. Insolvent died
Kelly, C. F. ...	500 0 0	0 0 0	32 0 0	468 0 0	0 0 0	Ditto ditto. Ditto
Kaisree Chund Isree Chund ..	2326 8 0	0 0 0	858 4 9	1468 3 3	0 0 0	Ordered to pay Rs 50 per month. Not to be found.
Lake, Hamill and Co. ..	4841 8 2	0 0 0	1945 9 3	2895 14 11	1722 1 4	Outstandings in course of recovery
						Nothing further recoverable. Accounts unadjusted

Leighton, Henry John ..	12302 1 6	11307 3 9	992 2 5	602 11 4	0 0 0	Ditto ditto. Insolvent died.
Landeman, J. V. ..	848 6 10	231 0 0	152 4 0	465 2 10	0 0 0	Ditto ditto. Ditto.
Lusignan, C. K. ..	367 11 10	0 0 0	103 4 0	264 7 10	0 0 0	Ditto ditto. Ditto.
Ledlie, A. H., 2nd (Boyle and Co.) ...	1654 8 7	0 0 0	562 2 6	1092 6 1	0 0 0	Ditto ditto. Finally discharged.
Lackersteen, C. R. and Co. ...	8740 9 10	601 13 10	1633 2 5	6505 9 7	of which Rs. 5905 4 11 is for Dividends now in course of payment.	Something further recoverable. Amount uncertain.
Lindsay, D. B. ...	1400 3 0	0 0 0	487 4 0	912 15 0	0 0 0	Nothing further recoverable. Finally discharged.
Lord Brothers ..	6300 9 0	4277 2 1	1647 5 8	376 1 3	0 0 0	Ditto ditto. Ditto.
Lochner, Frederick Henry ...	1110 0 0	0 0 0	370 4 0	739 12 0	0 0 0	Ordered to pay Rs. 30 per month from his pay.
Limond, Campbell ...	12385 8 7	10122 8 1	758 13 6	1504 8 0	of which Rs. 787 1 3 is for Dividends now in course of payment.	Nothing further recoverable. Insolvent died.
Lindstedt, Edward ..	1000 0 0	0 0 0	542 4 0	457 12 0	0 0 0	Ditto ditto. Finally discharged.
Leal, C. F. ..	452 0 0	0 0 0	7 0 0	445 0 0	0 0 0	Ditto ditto. Insolvent died.
Lack, William ..	286 1 9	0 0 0	0 0 0	286 1 9	0 0 0	Ordered and pays Rs. 41-10-8 per month from his pay.
Mottley, Charles (1st) ..	1962 6 10	0 0 0	70 4 11	1892 1 11	0 0 0	Nothing further recoverable.
Mackenzie, R., (J. A. Currie and Co.) ..	3047 5 10	122 8 0	921 2 5	2003 11 5	0 0 0	Ditto ditto. Finally discharged.
Macdonald, R. C. ..	32133 3 0	18229 11 9	2109 8 11	11794 3 4	of which Rs. 491 10 11 is for Dividends and Co.'s Paper for Rs. 8877 15 4	Ditto ditto. Insolvent died.
Macvitie, R. F. ..	2550 7 4	554 2 2	220 10 0	1775 11 2	0 0 0	Ditto ditto. Finally discharged.
Macdonald, R. B. ..	4296 13 4	346 11 1	293 2 1	3657 0 2	883 13 1	Ditto ditto. Retained for Creditors.
Maclean L. A. ..	765 4 9	0 0 0	254 0 0	510 12 9	0 0 0	Ditto ditto.
Melville, William ...	1427 3 1	0 0 0	186 7 7	1240 11 6	441 14 0	Ditto ditto. Insolvent died.
Manuk, M. M. ...	1238 0 6 and Co.'s Paper for Rs. 3400	0 0 0	962 1 6	275 15 0	0 0 0	Ditto ditto. Ditto.
Morris, James (Senior) ...	622 11 2	0 0 0	138 12 0	483 15 0	0 0 0	Ditto ditto. Ditto.
Magniac, Lane ...	951 15 6	0 0 0	77 0 0	874 15 6	0 0 0	Ditto ditto.
Macnaghten, R. A. ..	368 8 3	0 0 0	134 12 0	233 12 3	0 0 0	Ditto ditto. Ditto.
Manick Chunder Khan ...	469 11 6	0 0 0	176 4 0	293 7 6	0 0 0	Ditto ditto. Ditto.
Menteath, John ..	811 0 3	20 12 0	157 4 0	633 0 3	0 0 0	Ditto ditto. Ditto.
Macleod, A. D. ..	1110 0 0	0 0 0	32 0 0	1078 0 0	0 0 0	Ditto ditto.
Murdoch, Mackenzie and Co. ...	5596 15 9	0 0 0	4948 6 8	648 9 1	0 0 0	Several outstandings: partly recoverable.
Macfarlane and Co. ..	6265 15 2	3944 10 0	779 9 9	1541 11 5	0 0 0	Ditto ditto.
Moerally Dinur Newgy ..	1385 0 8	0 0 0	168 0 0	1217 0 8	0 0 0	Small outstandings: desperate.
Mayer, F. ...	643 12 8	0 0 0	99 0 0	544 12 8	0 0 0	Nothing further recoverable. Insolvent died.
Monk, William ..	350 0 0	0 0 0	91 10 6	258 5 6	0 0 0	Ordered to pay Rs. 50 per month. Insolvent not to be found.
Mottley, Charles (2nd) ..	5500 0 0	4463 8 11	560 15 10	475 7 3	0 0 0	Nothing further recoverable.
Mudden Mohun Bose ..	545 5 6	0 0 0	152 2 3	393 3 3	0 0 0	Ditto ditto.

ESTATES.	Whole Amount of Receipts.	Whole Disbursements.		Balance Remaining.	Of the balance there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Muddoo Soodun Addy ..	2904 13 8	0 0 0	840 7 2	2064 6 6	0 0 0	Nothing further recoverable. Insolvent died.
Meer Dawood Ally ..	8047 0 0	941 8 5	3339 6 7	3766 1 0	which is for Dividends now in course of payment.	Ditto ditto.
Marriott, G. W. ..	3826 10 8	1279 5 4	931 10 6	1615 10 5	of which Rs. 1596 6 8 is for Dividends now in course of payment.	Ditto ditto.
Macdonald, Daniel ..	1486 5 11	0 0 0	482 14 4	1003 7 7	0 0 0	Ditto ditto.
Moore, Robert ..	1107 14 7 and Co.'s Paper for Sa. Rs. 3400	0 0 0	1055 0 0	52 14 7	0 0 0	Ditto ditto.
Martin, William .	1203 5 10	0 0 0	367 0 0	836 5 10	0 0 0	Ditto ditto. Finally discharged and died.
Michael, J. C. (2nd) ..	7660 12 8	1783 12 11	1842 3 4	4034 12 5	of which Rs. 3956 11 1 is for Dividends now in course of payment.	Ditto ditto. Ditto.
Moore, W. J. ...	800 6 6 and Co.'s Paper for Sa. Rs. 2000	0 0 0	22 0 0	778 6 6	0 0 0	Ditto ditto.
Middleton, J. R. ..	1500 0 0	0 0 0	14 0 0	1486 0 0	0 0 0	Ditto ditto. Finally discharged.
Muir, Thomas ...	1415 0 0	417 7 3	520 10 6	476 14 3	of which Rs. 438 0 9 is for Dividends now in course of payment.	Ditto ditto.
Mendes, Henry ..	1286 14 6	0 0 0	1036 14 0	250 0 6	0 0 0	Outstandings in course of recovery.
McGilvray, Alexander ..	7446 15 0	0 0 0	3687 7 3	8759 7 9	0 0 0	Ditto ditto.
Marks, C. H. ..	2234 7 8	0 0 0	1810 6 0	424 1 3	0 0 0	Nothing further recoverable.
Nursing Chunder Bose ..	1030 0 0	0 0 0	162 11 0	867 5 0	0 0 0	Ditto ditto. Finally discharged.
Nyss, John ...	750 2 11	0 0 0	133 4 0	616 14 11	0 0 0	Ditto ditto. Pensioned.
Nilmadub Mookerjee ..	616 13 10	0 0 0	153 4 0	463 9 0	0 0 0	Ditto ditto. Finally discharged.
Nilkaunt Sircar ..	574 14 11	0 0 0	128 4 0	446 10 11	0 0 0	Ditto ditto. Ditto.
Norton, C. P. ...	1099 9 9	0 0 0	588 6 6	511 3 3	0 0 0	Ditto ditto. Ditto.
Nemy Chund Bysack ...	1210 13 0	0 0 0	329 0 0	881 13 0	0 0 0	Ditto ditto.
Norman Brothers ..	18091 0 10	2626 14 8	5183 4 6	10280 14 1	of which Rs. 9207 0 5 is for Dividends now in course of payment.	Ditto ditto. Ditto.
Oma Churn Bonnerjee ..	7179 1 0	0 0	796 5 8	6382 11 4	2646 11 7	Ditto ditto.
Oboy Churn Dutt .	997 0 6	487 9 9	97 0 0	412 6 9	0 0 0	Ditto ditto. Finally discharged.
Oboy Churn Mullick and others ..	725 4 5	0 0 0	186 4 0	539 0 5	0 0 0	Ditto ditto. Ditto.

Patrick. William	..	1276	5	2	0	0	0	189	6	10	1086	14	4	441 14 6	Ditto ditto. Insolvent died.
Pittis. Edward	...	1929	0	8	0	0	0	213	3	0	1715	13	8	441 14 9	Ditto ditto. Ditto.
Palmer, John	..	7174	11	7	3938	2	7	721	0	4	2515	8	8	0 0 0	Ditto ditto.
Perry, Thomas	..	444	7	10	0	0	0	121	12	0	322	11	10	0 0 0	Ditto ditto. Finally discharged.
Parbutty Churn Bose	...	613	14	1	0	0	0	101	14	1	512	0	0	0 0 0	Ditto ditto.
Pew, P. L.	...	49288	11	11	2477	10	7	9329	3	6	37481	13	10	of which Rs. 24307 6 1 is for Dividends now in course of payment, and Co.'s Paper for Rs. 10936 1 9	All property under mortgage consisting of Joint Stock Shares; value uncertain. Insolvent died.
Palmer, Thomas	...	1473	0	9	0	0	0	847	4	9	625	12	0	0 0 0	Nothing further recoverable. Finally discharged.
Panioty, C.	...	614	1	0	0	0	0	106	0	0	508	1	0	0 0 0	Ditto ditto. Insolvent died.
Parlebean, Anne Lydia	..	1337	7	6	0	0	0	1504	11	9	232	11	9	0 0 0	Ditto ditto.
Parry, John	..	4024	8	5	166	12	0	1342	9	0	2515	3	5	of which Rs. 2254 7 2 is for Dividends now in course of payment.	Ditto ditto. Insolvent died.
Petre, Martin	..	1201	0	0	0	0	0	0	0	0	1201	0	0	0 0 0	Nothing further recoverable.
Payne and Sons, Thomas	...	16231	15	9	0	0	0	5658	3	0	10573	12	9	0 0 0	Outstandings in course of recovery.
Quillet, L. A.	..	1293	2	3	473	2	7	579	10	3	240	5	5	which is for Dividends now in course of payment.	Nothing further recoverable. Finally discharged.
Railey, G. F. (W. Newson and Co.)	..	11196	7	5	6986	2	4	2825	9	0	1384	12	1	0 0 0	Recoveries uncertain. Accounts generally disputed. Finally discharged.
Rogers, A.	..	9557	13	1	0	0	0	3726	3	6	5831	9	7	1767 10 7	All property under mortgage. Accounts unadjusted. Insolvent died.
Russell, C. D.	...	8160	14	2	5872	15	2	818	4	2	1469	10	10	of which Rs. 83 2 10 is for Dividends.	Retained for Creditors. Insolvent died.
Rogoonauth Bose	..	1678	13	4	517	12	5	337	14	6	823	2	5	0 0 0	Nothing further recoverable. Ditto.
Robertson, J. C.	..	383	14	8	0	0	0	164	12	0	219	2	8	0 0 0	Ditto ditto.
Rajkissore Dutt (1st)	..	3793	1	8	0	0	0	471	7	9	3321	9	11	893 13 3	Ditto ditto. Retained for Creditors.
Roussac, A. J.	...	11641	10	8	8940	2	5	985	3	3	1716	4	7	of which Rs. 961 9 9 is for Dividends.	Ditto ditto.
Rushton, William	..	893	13	3	126	12	0	141	4	0	625	13	3	0 0 0	Ditto ditto. Insolvent died.
Ryan, E. B.	..	633	8	9	0	0	0	174	4	0	459	4	9	0 0 0	Ditto ditto. Ditto.
Ramdhone Mitter	..	769	11	3	0	0	0	111	0	0	658	11	3	0 0 0	Ditto ditto.
Rustomjee Cowasjee	..	449	12	10	0	0	0	118	0	0	331	12	10	0 0 0	Ditto ditto. Ditto.
Rustomjee Cowasjee and Co.	...	9302	11	7	0	0	0	5702	1	1	3600	10	6	0 0 0	Ditto ditto. Finally discharged.
Ramsabuck Misser and two others	..	5840	1	3	0	0	0	1333	15	2	4506	2	1	0 0 0	There are outstandings, but recoveries uncertain. Finally discharged.
Rajkissen Bysack	..	850	0	0	0	0	0	362	12	0	487	4	0	0 0 0	Nothing further recoverable.
Robinson, S. H.	..	1129	10	9	0	0	0	85	0	0	1044	10	9	0 0 0	Ditto ditto. Finally discharged.
Read, Peter Henry	...	674	0	0	0	0	0	268	12	0	405	4	0	0 0 0	Ditto ditto. Insolvent died.
Ramnarain Sreemany	..	2164	4	6	0	0	0	1466	9	9	697	10	9	0 0 0	Ditto ditto.
Ritchie, A. S	..	573	14	7	0	0	0	122	10	0	451	4	7	0 0 0	Ditto ditto. Finally discharged.
Robinson, J. J. (Wallace and Co.)	..	3052	8	8	0	0	0	1929	1	0	1123	7	8	0 0 0	Outstandings in course of recovery at Rangoon.
Romanath Gossain	..	870	3	11	0	0	0	316	0	0	554	3	11	0 0 0	Nothing further recoverable.

ESTATES.	Whole Amount of Receipts.	Whole Disbursements.		Balance Remaining.	Of the balance, there is invested in Government Securities, (the remainder being Cash in the Bank of Bengal.)	Probable Out-turn of the Dependencies.
		Dividends Paid.	Other Payments.			
Ripley, George, or Birrell and Co. ..	19742 12 0	10267 2 3	4014 7 0	5461 2 9	of which Rs. 5232 13 9 is for Dividends now in course of payment.	Nothing further recoverable.
Roop Chund Dutt ..	3619 0 0	955 5 8	941 11 11	1721 14 5	of which Rs. 1679 13 9 is for Dividends now in course of payment.	Outstandings in course of recovery.
Randolph, Henry Job ...	810 11 6	240 11 6	190 2 6	379 13 6	of which Rs. 346 12 6 is for Dividends now in course of payment.	Nothing further recoverable. Insolvent died.
Russickloll Day ...	831 3 6	0 0 0	551 11 0	279 8 6	0 0 0	Outstandings in course of recovery.
Saunders, S. J. ...	14429 13 2	11279 2 1	1322 2 11	1828 8 2	of which Rs. 1775 13 2 is for Dividends.	Nothing further recoverable. Retired from the Service.
Smith, W. S. ...	3620 13 5	0 0 0	168 12 0	3452 1 5	0 0 0	Ditto ditto. Insolvent died.
Stoequeler, J. H. ..	7084 12 8	0 0 0	5378 3 4	1706 9 4	0 0 0	Ditto ditto.
Savigny, Joseph ...	1522 13 1	724 10 10	204 15 9	593 2 6	of which Rs. 84 6 0 is for Dividends.	Ditto ditto. Ditto.
Schlatter, Michael ...	18046 14 10	5702 8 9	1375 2 11	10969 3 2	of which Rs. 6090 15 0 is for Dividends.	Ditto ditto. Ditto.
Sage, J. W. ...	599 5 8	0 0 0	177 12 0	321 9 8	0 0 0	Ditto ditto. Ditto.
Sumboonath Mullick ..	612 10 5	0 0 0	156 12 0	455 14 5	0 0 0	Ditto ditto. Finally discharged.
Smoult, W. H. ..	1535 14 5	0 0 0	170 4 6	1365 9 11	441 7 0	Ditto ditto. Ditto.
Sheppard, G. A. ...	5453 9 6	3993 11 3	483 15 11	975 14 4	0 0 0	Some small outstandings recoverable. Insolvent died.
Sarkies and Co., P. J. ..	56103 1 6	5924 2 9	49248 11 3	930 3 6	0 0 0	Nothing further recoverable. Finally discharged.
Sarkies, P. J. ..	10007 7 7	5810 9 0	2966 13 5	1230 1 2	of which Rs. 1060 15 11 is for Dividends.	Ditto ditto. Ditto.
Scott, C. C. J. ...	7413 13 9	4659 10 11	1945 0 10	809 2 0	of which Rs. 665 10 6 is for Dividends.	Ditto ditto. Insolvent died.
Smith, Huffnagle and Co. ..	22402 1 6	9062 5 1	10215 13 11	3123 14 6	0 0 0	Large outstandings, recoveries uncertain. Finally discharged.
Stubbs, W. V. G. ..	3486 13 7	0 0 0	1557 7 11	1929 5 8	0 0 0	Outstandings in course of recovery. Insolvent died.
Snook, J. V. ..	775 10 0	0 0 0	111 0 0	664 10 0	0 0 0	Nothing further recoverable. Insolvent died.
Sealy, C. P. ...	570 0 0	0 0 0	102 0 0	468 0 0	0 0 0	Ditto ditto. Ditto.
Smith, G. M. G. ..	1000 0 0	0 0 0	454 8 6	545 7 6	0 0 0	Ditto ditto. Ditto.
Sumbhoonath Mullick ...	1139 0 6	0 0 0	790 3 6	348 13 0	0 0 0	Ditto ditto. Finally discharged.

Skinner, A. G. ...	1429 14 0	383 15 2	655 10 0	390 4 10	of which Rs. 380 14 10 is for Dividends now in course of payment.	Ditto ditto.
Sutherland, Thomas ...	1057 12 0	0 0 0	363 0 0	694 12 0	0 0 0	Ditto ditto. Ditto.
Saunders, J. O'B. ...	1000 0 0	0 0 0	626 12 0	373 4 0	0 0 0	Ditto ditto. Ditto.
Shaik Meeherellah ..	3000 0 0	1440 0 0	267 7 9	1292 8 3	of which Rs. 1249 12 9 is for Dividends now in course of payment.	Ditto ditto. Insolvent died.
Sree Gopaul Misser ...	1951 0 0	0 0 0	460 1 0	1490 15 0	0 0 0	Outstandings in course of recovery. Insolvent died.
Thomas, Robert (1st) ...	631 4 1	0 0 0	167 4 0	464 0 1	0 0 0	Nothing further recoverable. Finally discharged.
Turner, James ...	415 11 11	0 0 0	164 4 0	251 7 11	0 0 0	Ditto ditto. Ditto.
Trower, Charles ...	2177 9 0	0 0 0	25 0 0	2152 9 0	0 0 0	Ditto ditto. Insolvent died.
Turton, Sir T. E. M. ..	230201 3 3	130746 2 9	99813 2 0	2641 14 6	of which Rs. 1646 5 6 is for Dividends now in course of payment and Company's Paper for Rupees 6000	Ditto ditto. Ditto.
Thomas, G. P. ..	2890 1 7	0 0 0	758 6 6	2131 11 1	0 0 0	Ditto ditto. Ditto.
Twentyman and Co. ..	590 10 6	0 0 0	104 4 8	486 5 10	0 0 0	Outstandings in course of recovery. Finally discharged.
Templeton, M. S. ...	4946 4 0	3712 14 5	994 1 8	239 3 11	of which Rs. 44 6 10 is for Dividends.	Nothing further recoverable. Finally discharged.
Twentyman, W. J. ..	1502 8 7	0 0 0	293 0 0	1209 8 7	0 0 0	Ditto ditto. Ditto.
Vandenberg, J. B. (1st) ..	4144 12 10	0 0 0	2329 2 9	1815 10 1	0 0 0	Something recoverable annually by Interest on a Trust Fund.
Vandenberg, J. B. (2nd) ...	4267 13 0	3259 12 8	276 15 10	731 0 6	of which Rs. 687 1 10 is for Dividends.	Nothing further recoverable.
Vallente, W. G. ...	972 0 3	259 7 0	259 4 10	453 4 5	which is for Dividends now in course of payment.	Ditto ditto.
Williams, Stephen ..	16924 1 5	11972 9 3	1659 15 4	3291 8 10	of which Rs. 642 8 8 is for Dividends now in course of payment.	Ditto ditto. Insolvent killed in the Mutiny.
Waring, E. S. S. ...	2596 8 8	1769 2 9	396 6 3	430 15 8	0 0 0	Ditto ditto.
Wilton, G. R. ..	1139 15 1	0 0 0	26 2 5	1113 12 8	0 0 0	Ditto ditto.
Watson and Co. and Gibbon and Co. ...	100701 3 9	70355 0 7	14675 11 7	15670 7 7	of which Rs. 5986 14 5 is for Dividends now in course of payment.	Outstandings in course of recovery. A house in Scotland to be sold.
Wood, H. W. J. ...	2539 13 0	0 0 0	661 10 9	1878 2 3	0 0 0	Nothing further recoverable. Finally discharged.
Woodward, J. S. ...	3124 3 9	0 0 0	1463 15 3	1660 4 6	0 0 0	Ditto ditto. Insolvent drowned.
Williams, William ...	500 0 0	0 0 0	7 0 0	493 0 0	0 0 0	Nothing further recoverable.
Young, Joseph ...	500 0 0	0 0 0	218 10 9	281 5 3	0 0 0	Ditto ditto. Insolvent died.

In addition to the above, there are 178 Estates under Rupees 220 each, aggregating Rupees 19,639-8-2, the particulars of which may be learnt at my Office.

The Official Assignee has received for remuneration for the last Quarter, on the Estates above enumerated, Rupees five thousand, nine hundred and thirteen, thirteen annas and eight pies.

CALCUTTA,
1st November 1860.

JOHN COCHRANE,
Official Assignee.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, DECEMBER 12, 1860.

No. 160.

THE following Contract has been concluded in the Cawnpore Division, Commissariat Department, from 1st October 1860 to 30th September 1861 :—

For rationing Detachments of European Troops proceeding by Bullock Train.

		Rs.	A.	P.	
Biscuits		0	1	10½	per man per diem.
Rice					
Sugar					
Salt	}	0	1	8	„
Vegetables					
Firewood					

W. B. THOMSON,
Commissary General.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETARIAT OFFICE.

No. 100.] [2663]

The Calcutta Gazette.

SATURDAY, DECEMBER 15, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 8TH DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 8th December 1860, and was referred to a Select Committee, who are to report thereon after the 12th of February next :—

A Bill for the levy of Port-dues in the Port of Amherst.

Preamble.

WHEREAS it is necessary to fix the amount of the Port-dues to be hereafter levied and taken in the Port of Amherst in accordance with the provisions of Act XXII of 1855 ; It is enacted as follows :—

Port-due chargeable on sea-going vessels of ten tons and upwards entering the Port.

I. A Port-due at a rate not exceeding the rate of two annas per every ton of burden, shall be chargeable in respect of every sea-going vessel of the burden of ten tons and upwards which shall enter the said Port.

Rate of Port-due on vessels compelled by stress of weather to enter Port.

II. When any vessel enters the said Port, being driven in by stress of weather, or in consequence of having sustained any damage, or for any other reason, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and re-shipment as may be necessary for the purpose of repair), the Port-due chargeable in respect of such vessel shall be at a rate equal to one half the rate chargeable in respect of other vessels.

No Port-due on vessels compelled by stress of weather to re-enter Port.

III. Provided that, when any vessel having left the said Port is compelled to re-enter it by stress of weather or in consequence of having sustained any damage, no Port-due shall be chargeable in respect of such vessel.

No vessel to pay the Port-due oftener than once in sixty days.

IV. No vessel shall be required to pay the Port-due chargeable under this Act oftener than once in sixty days.

Commencement of Act.

V. This Act shall commence and have effect from and after the

Rates of Port-dues to be published.

on or before that and the local Government shall date, pursuant to Section XLII Act XXII of 1855, declare, by Notification to be published in the Calcutta Gazette, the rates at which Port-dues shall be levied in the said Port subject to the provisions of and within the limits prescribed by this Act ; and from and after the

No Port-due to be levied except under Act.

said date no Port-due shall be levied at the said Port except under the authority of Act XXII of 1855, and of this Act.

Act to be read as part of Act XXII of 1855.

VI. This Act shall be read with and taken as a part of Act XXII of 1855.

M. WYLIE,
Clerk of the Council.

FOREIGN DEPARTMENT.

No. 6027.

Fort William, the 14th December 1860.

The following Extract from Regimental Orders issued by the Officer Commanding the Meywar Bheel Corps, on the 19th ultimo, is confirmed :—

"Third Class Native Doctor Nyn Sookh having been sentenced to dismissal from the Service by a Native District Court Martial assembled at Neemuch, his name is to be struck off the strength of the Malwa Bheel Corps from the 13th instant, the date on which such sentence was promulgated at Neemuch."

No. 6028.

Lieutenant W. A. Steward, of Her Majesty's 28th Foot, has been appointed Second in Command of the Mhair Regiment, with effect from the 11th October last.

Lieutenant Steward received charge of the Adjutant's Office from the Commanding Officer on the same date.

No. 6029.

Lieutenant M. Tweedie, District Superintendent Oudh Military Police, availed himself on the 29th ultimo, of the two months' privilege leave granted to him in General Order of 7th instant, No. 5916.

No. 6030.

Doctor J. B. Fleming, Superintendent of the Central Jail, Hyderabad Assigned Districts, availed himself on the 22nd ultimo of the one month's privilege leave granted to him in General Order of the 13th idem, No. 5439.

No. 6031.

Lieutenant W. E. Forbes, Assistant Commissioner, reported his arrival at Lucknow on the 3rd ultimo.

W. Grey,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 144.

Fort William, the 12th December 1860.

Notification.—Mr. R. P. Harrison resumed charge of the Office of the Accountant General to the Government of Fort Saint George on the 26th ultimo.

C. Hugh Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

General Orders by His Excellency the Governor General of India.

Camp Benares, 7th December 1860.

No. 4A. of 1860.—His Excellency the Governor General is pleased to make the following temporary promotions in the Commissioned Grades of the Army Commissariat Department, *vice* Major A. D. Dickens, proceeded on Sick Furlough to Europe:—

Major G. S. Macbean, 74th Native Infantry, Deputy Assistant Commissary General, First Class, to officiate as Assistant Commissary General, Second Class.

Lieutenant A. Mackenzie, 9th Native Infantry, Deputy Assistant Commissary General, Second Class, and late Officiating Deputy Assistant Commissary General, First Class, to re-officiate as Deputy Assistant Commissary General, First Class.

Captain G. R. Roberts, 41st Native Infantry, Sub-Assistant Commissary General, First Class, to officiate as Deputy Assistant Commissary General, Second Class.

Lieutenant J. V. Hunt, 15th Native Infantry, Officiating Sub-Assistant Commissary General, Second Class, to officiate as Sub-Assistant Commissary General, First Class.

Lieutenant N. R. Burlton, 10th Native Infantry, to officiate as Sub-Assistant Commissary General, Second Class.

Camp Benares, 8th December 1860.

No. 5A. of 1860.—Captain H. L. Pester, of the 63rd Regiment Native Infantry, is appointed to the charge of the Sudder Bazar with the Camp of His Excellency the Governor General.

Camp Benares, 8th December 1860.

No. 6A. of 1860.—The services of Captain E. Smyth, of the late 13th Regiment Native Infantry, are placed at the disposal of the Government of the North-Western Provinces, for appointment in the Department of Public Instruction.

R. J. H. Birch, *Major General,*
Secy. to the Govt. of India,
with the Governor General.

MILITARY DEPARTMENT.

Fort William, the 12th December 1860.

No. 1197 *of* 1860.—The appointment of Assistant Surgeon T. Farquhar, M. D., to officiate as Garrison Assistant Surgeon of Fort William, announced in Government General Order No. 1129, of the 13th ultimo, is to be held to have effect from the 22nd October 1860.

Fort William, the 14th December 1860.

No. 1198 *of* 1860.—Ensign John Mackie Stewart, of the 57th Native Infantry, is, at his own request, transferred to the 35th Native Infantry.

Promotion.

35th Native Infantry

Ensign John Mackie Stewart to be Lieutenant, to fill an existing vacancy.

No. 1199 *of* 1860.—The services of 2nd Captain E. C. S. Williams, of the Corps of Engineers, are placed at the disposal of the Public Works Department.

No. 1200 *of* 1860.—The following promotion is made:—

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
Medical Department	Assistant Surgeon Robert Cockburn	Surgeon	30th Sept 1860	Surgeon Major H. R. Bond, retired.

No. 1201 *of* 1860.—With reference to the Notification issued from the Foreign Department No. 5917, of the 7th December, the Government General Order No. 1135, of the 16th ultimo, placing the services of Lieutenant F. N. M. Maynard, 21st Native Infantry, at the disposal of the Foreign Department, is hereby cancelled.

No. 1202 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the rank of Ensign, the two first named from the dates assigned to them in Government General Order No. 939 of 1860, leaving the dates of Commissions of the two last named to be adjusted hereafter:—

	Date of Arrival at Fort William.
Infantry.	
Mr. Aislabie Landon ...	6th December 1860.
Mr. Henry Beal ...	
Mr. Thomas St. Quintin Clutterbuck ...	
Mr. Richard Spurgeon Green ..	

F. D. Atkinson, *Major,*
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General Establishments.

No. 4.

Head-Quarters, Camp Benares,
The 10*th December* 1860.

Notification.—Lieutenant Colonel H. Yule, Secretary to the Government of India, in the Public Works Department, received charge of his Office from Captain C. H. Dickens, Officiating Secretary, on the 8th instant.

The services of Captain Dickens are placed temporarily at the disposal of the Government of Bengal for special duty.

H. Yule, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor General.

No. 5.

The 8th December 1860.

Promotion.—Major J. T. N. O'Brien, Assistant Engineer, First Class, and late Officiating Executive Engineer, Sealkote Division, is promoted to the Grade of Executive Engineer of the Fourth Class, from the 7th August 1860.

C. H. Dickens, *Captain,*
Offg. Secy. to the Govt of India,
with the Governor General.

No. 300.

Fort William, the 14*th December* 1860.

Appointments.—Serjeant J. Smee, of the 6th Bengal European Regiment, is appointed to the Public Works Department as a Probationary Assistant Overseer, and posted to Bengal.

No. 301.

Serjeant B. Robinson, Probationary Assistant Overseer, attached to the Agra Division, is appointed permanently to the Public Works Department as an Assistant Overseer.

No. 302.

Mr. Richard Colles is appointed a temporary Sub-Engineer of the Third Class in the Public Works Department, Bengal, and posted to the Ganges and Darjeeling Road.

No 303.

Promotion.—Captain N. D. Robinson, 1st Battalion, Her Majesty's 7th Royal Fusiliers, Probationary Assistant Engineer, Peshawur Division, is promoted to the Grade of Assistant Engineer, Second Class, with effect from the 21st November 1860.

A. G. Goodwyn, *Major,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6681.

Appointments.—*The* 10*th December* 1860.—The following Officers are vested respectively with the powers described in Section 1, Act X. of 1854, in Pubna:—

Mr. J. Geoghehan, Assistant to the Magistrate and Collector.

Moulavy Wasifooddeen ... } Deputy Magistrates and Deputy Collectors.
„ Mahommud ... }
Sahebzada Ahmed Ali Khan .. }

The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, *viz.*:—

In Sarun.

Baboo Muddoosoodun Mitter.

The 11th December 1860.

In Bhaugulpore.

Baboo Byjnath Chuckerbutty.

In Ramree.

Moung-thwan.

This cancels the appointment of Chand-nbaw, notified in the *Gazette* of the 10th of October last.

Mr. J. C. Dodgson to officiate as Collector of Dinagepore.

The 12*th December* 1860.—Baboo Brijomohun Dutt, Moonsiff of Bowful, is vested with the powers described in Section I., Act X. of 1854, in Backergunge.

Baboo Luknath Burrooah to be Moonsiff of Nowgong.

Baboo Sree Govind Biswas to be Additional Moonsiff of Gowhatty.

Leave of Absence.—*The* 11*th December* 1860.—Mr. W. H. Brownlow, Sub-Assistant to the Commissioner of Assam, Mungledye, for four days, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

NOTIFICATION.—*The 4th December* 1860.—The following Officers are reported to have passed a successful examination in the Burmese language:—

Mr. W. H. Beddy, Principal Assistant to the Commissioner at Sandoway.

Mr. T. W. Hunt, Salt Agent of Kyouk Phyoo.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

MILITARY DEPARTMENT.

No. 968A.

Camp Bhurtpore, the 28th November 1860.

Leave of Absence.—Privilege leave, for one month, on urgent private affairs, is granted to Mr. W. Braybrooke, Adjutant of the Seonee Battalion of Military Police, from the 25th instant, or the date thereafter on which he may avail himself of it.

Captain G. A. Harrison, the Officiating Commandant, will perform the duties of the Adjutant's Office, in addition to his own, during the absence of Mr. Braybrooke, or until further orders.

No. 970A.

Leave of absence, for three months, to visit the Presidency on Medical Certificate, is granted to Captain H. D. Manning, Commandant of the Azimgurh Battalion of Military Police, from the date on which he may avail himself thereof.

With reference to the above, Lieutenant F. H. M. Sitwell, Adjutant of the Benares Division of Military Police, will officiate as Commandant of the Azimgurh Battalion during the absence of Captain Manning; and Mr. W. B. Peppin, the Adjutant of the Azimgurh Police, will take temporary charge of the Office of the Divisional Adjutant, during the time Lieutenant Sitwell may be absent at Azimgurh, or until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,
Asst. Mily. Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Mr. W. C. Plowden, Assistant Commissioner, has obtained one month's indulgence leave, from such date as he may avail himself of the same.

General Department, No. 3104, dated 30th November 1860.

The four months' leave of absence granted to Captain T. J. R. Keyes, late Executive Engineer, Kohat Division, Public Works, in *Punjab Gazette* of the 15th September last, is commuted to sixty days' indulgence leave.

Public Works Department, No. 2281, dated 30th November 1860.

The leave of absence granted to Mr. D. Kirwan, Officiating Superintendent, Indus Canals, in *Punjab Gazettes* of the 8th September and 7th November 1860, is extended to the 20th instant, and the whole is commuted to private leave.

Public Works Department, No. 2280, dated 30th November 1860.

Appointment.—The Officer in charge of the Civil Medical duties of Jullundur is to have charge also of the Civil Medical duties of Hooshyarpore, as a temporary arrangement.

General Department, No. 3113, dated 30th November 1860.

Powers.—Captain Darnell, Cantonment Joint Magistrate of Ferozepore, is vested with the Civil powers contemplated in Act III. of 1859.

Judicial Department, No. 801, dated 1st December 1860.

Dismissals.—The under-mentioned individuals have been dismissed from their appointments, and are hereby proscribed from further employment under Government:—

General Department, No. 3085, dated 28th November 1860.

Kishen Dyal, Ahlmud Choongee, in the Umritsur District; age 34 years; height 5 feet 4 inches; residence Village of Mehtab ka Kote, in the Umritsur District, caste Brahmin; oval face; small dark eyes; high forehead; his right arm is fractured at the elbow; has a small beard, short hair, dark complexion; dismissed on the 27th August last for embezzlement and fraud, and sentenced to two years' imprisonment and a fine of two hundred Rupees, in default of payment one and half years' further imprisonment.

Shazada Nund, Naib Mohafiz Daftur, Deputy Commissioner's Office, Umritsur District; age 25; height 5 feet 8 inches; residence Village of Kythul, in the Umritsur District; caste Khutree; large face; large eyes; long nose; high forehead; has a mark of a boil on the right knee; has a spare and small beard, short hair, dark complexion; dismissed on the 27th August last for embezzlement and fraud, and sentenced to one year's imprisonment and a fine of one hundred Rupees, in default of payment, one year more.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 30th NOVEMBER 1860.

No. 460.—With the sanction of the Supreme Government, the Frontier Cantonment of Asnee will be abandoned, and a new Cantonment formed at Rajanpore.

The Brigadier General Commanding the Punjab Irregular Force will issue the necessary subsidiary orders for carrying out this arrangement, for the sale or removal of material in Public Buildings, and for the transfer to the new Cantonment of all existing Establishments.

No. 462.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers of the Punjab Irregular Force are admitted to the Native Family Pension, from the dates specified opposite to their respective names ; and the Pay Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

Names of Claimants.	Age.		Height.		Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
	Years.	Months.	Feet.	Inches.					Names.	Rank.	Last Corps.					
Maig Sing ...	70	0	5	7	Jut Sikh	The third finger of right hand crooked; body much wrinkled ; scar in the centre of back ; white beard; very aged in appearance.	Nuthooka Raipore Kur Umballa	Father	Dull Sing	Sepoy	1st Punjab Infantry.	31st May 1858	31st May 1860	2-12	Life.	Meerut.
Mehur Munjee...	50	0	4	10½	Pathan	Brown complexion ; haggard face ; ordinary figure ; no particular marks.	Passunnee Mohund, Peshawur.	Mother.	Joomah..	Sepoy	1st Punjab Infantry.	3rd Aug. 1858.	3rd Aug. 1860.	2-12	Ditto	Ditto.
Meer Nissah ...	60	0	5	5	Mogul	Color light ; has four blue marks on three fingers of her left hand ; a mole on her left cheek, and also on her right.	Chokie.—Nasser Khan.—City of Peshawur.	Mother	Mahomed Jan.	Jemadar	2nd Punjaub Cavalry.	22nd Jan. 1859.	9th July 1860.	12-3	Ditto	Ditto.

No. 464.—The Brigade Order dated 30th October 1860, by Brigadier General N. Chamberlain, C. B., Commanding Punjab Irregular Force, directing Lieutenant G. N. Saunders, Adjutant and Officiating Second in Command, 6th Punjab Infantry, to assume temporary Command of the Regiment, in room of Lieutenant W. P. Fisher, is confirmed.

G. Hutchinson, *Major*,
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as

many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Wednesday, 6th Feb. 1861 -	1220	560	1780
Do. Thursday, 7th March „ -	1220	560	1780
Do. Wednesday, 10th April „ -	1220	560	1780
Do. Wednesday, 8th May „ -	1220	560	1780
Do. Monday, 10th June „ -	1220	560	1780
Do. Monday, 8th July „ -	1220	560	1780
Do. Monday, 5th August „ -	1220	560	1780
Do. Monday, 9th September „ -	1220	560	1780
Do. Tuesday, 7th October „ -	1220	560	1780
Do. Wednesday, 6th Nov. „ -	1220	560	1780
Do. Thursday, 5th December „ -	1244	601	1845
Total -	13444	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
* Behar ...	14,664
Benares ...	6,761
	21,425

Article of the Convention above referred to.

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such sup- "ply shall not exceed three hundred chests in each "year, and the price for the same shall be deter-

"mined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so ap- "plied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

CIRCULAR No. 70.

FROM HON'BLE A. EDEN,
Officiating Junior Secretary to the Board of Revenue,

TO ALL COMMISSIONERS AND SUPERINTENDENT OF DARJEELING.

Dated, Fort William, the 11th December 1860.

Land Revenue.

SIR,—I AM directed by the Board of Revenue to state, for the information and guidance of Officers engaged in carrying out the provisions of the Income Tax Act, that the Lieutenant-Governor has, under date the 12th ultimo, No. 3042, expressed an opinion that though all Assessors have the powers of Deputy Collectors, it will be best to let them all at present, as a general rule, in the populous parts of the Country especially, devote their whole time to their functions as Assessors.

H. STAINFORTH, and W. J. ALLEN, Esqs.

I have, &c.,

(Sd.) A. EDEN,
Officiating Junior Secretary.

No. 1420.

Notification.

ALL Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 11th December 1860.

No. 1430.

FROM HON'BLE A. EDEN,
Offg. Junior Secy. to the Board of Revenue,

TO W. FITZWILLIAM, ESQ.,
Agent, Chartered Mercantile Bank.

Fort William, the 13th December 1860.

STAMPS.

SIR,—IN reply to your letter No. 3-249, dated 17th ultimo, forwarding a form of Power of Sale which is usually appended to documentary Bills of Exchange, and requesting an expression of the Board's opinion as to its liability to Stamp Duty, I am desired to say that the Board are advised that it should bear the Stamp indicated in Article 41, Schedule A.

A. GROTE, ESQ.

2. When however such letters of Hypothication are appended to and form part of *duly stamped Bills*, they may, at the option of the parties, be either impressed with the *ad valorem* Stamps imposed by Article 41, or they may be treated, under Article 40, as mortgages acting as collateral security to some other transaction in which an Instrument requiring a Stamp has been executed.

(Sd.) I have, &c.,
A. EDEN,
Offg. Junior Secretary.

PUBLISHED for general information.

(COPY.)

Circular No. 15.

TO THE CRIMINAL AUTHORITIES IN THE LOWER AND EXTRA REGULATION PROVINCES.

IT having been brought to the notice of the Court, that there is a want of uniformity of practice among some of the Magisterial Authorities, in regard to the reception of Petitions respecting crimes and offences, some Officers considering that such Petitions should be written on Stamp Paper, and others that they should be exempted under the general exemptions set forth in Clause 5, Schedule B. of Act XXXVI. of 1860, I am directed to inform you, that the words "crimes and offences" used in the Schedule, include all felonies and misdemeanors, so that the exemption extends even to Petitions regarding a simple assault: the exemption extends also to appeal from sentences passed in Criminal trials.

NIZAMUT ADAWLUT.
Present.
H. T. RAIKES, Esq.,
C. B. TREVOR, Esq.,
G. LOCH, Esq.,
and
H. V. BAYLEY, Esq.,
Judges,
and
C. STEER, Esq.,
Officiating Judge.

2. The only Petitions presented to the Criminal Authorities, that are now required to be written on Stamp Paper, are those which are really of a Civil nature, such as claims for wages, under Regulation VII. of 1819, complaints of forcible dispossession, under Act IV. of 1840, &c.

I have, &c.,
(Sd.) H. B. LAWFORD,
Register.

FORT WILLIAM,
The 10th December 1860.

Notification.

To Oude Treasury Officers in continuation of Circular No. 122, dated 13th September 1860.

It having been intimated to this Office by the Chief Commissioner, Oude, that a Commission of twelve annas per Seer will be allowed to Vendors of Abkaree Opium in the Province, it is requested that the payments in this account may be distinctly debited to "Abkaree," subordinate to "Charges General of the Oude Territory," the debits being supported by the payee's original receipts, which may be taken if convenient on a single sheet.

In cases of wastage of Opium, the amount of ascertained loss should be charged under the same heads of account at the rate of Rupees 5-8 per Seer by a credit per contra to "Miscellaneous Advances," the debit being supported by a Statement of the wastage, countersigned by the Divisional Commissioner. Charges connected with the transportation of the Drug should ordinarily be included in Contingent Bills.

To the same Officers, in continuation of Circular letter dated 18th October 1860.

Advances on account of Opium Cultivation in Oude should be debited to "Bengal," on the original receipts of the Officers of the Benares Opium Agency to whom they are made.

E. Drummond,
Accti. Genl. to the Govt. of India.

Fort William;
Accountant General's Office,
Durbar and Revenue Department,
The 12th December 1860.

Circular No. 1062.

To
Collector of
Salt Agent of
Opium Agent of

Sir,—I have the honor to request that you will communicate to this Office punctually on the 1st of each month, the gross amount of receipts on account Income Tax in your Treasury for the month preceding.

2. These instructions do not in any way supersede those prescribed by Circular No. 1056, dated 31st August 1860.

I have, &c.,

(Sd.) W. Waterfield,
Offg. Accti., Govt. of Bengal.

Fort William,
Office of Accti. to the Govt. of Bengal,
The 12th December 1860.

Circular No. 1063.

To the Collector of

A standard form of Land Revenue Transfer Bill (with Advice,) has been supplied to the Superintendent of the Alipore Jail Press, and registered as *No. 1 of Returns to Bengal Accountant.*

Indents should be drawn out with reference to the above specification, and sent direct to the Superintendent of the Press.

W. Waterfield,
Offg. Accti., Govt. of Bengal.

Circular No. 1064.

To the Collector of

Sir,—I have the honor to request that fractions of a Pie may be carefully excluded from your Accounts in future. The Accounts should be kept in Company's Rupees, Annas and Pies, as directed by Circular No. 526, dated 23rd January 1836.

I have, &c.,

W. Waterfield,
Offg. Accti., Govt. of Bengal.

Fort William;
Office of Accti. to the Govt. of Bengal,
The 13th December 1860.

Ecclesiastical.

The Reverend John Alexander Stamper, of Trinity College, Dublin, B. A., Assistant Chaplain, has been appointed by the Lord Bishop a Surrogate in this Archdeaconry for granting Episcopal Licences of Marriage.

Wm. H. Abbott, *Jr.*,
Offg. Registrar and Secretary.

Calcutta,
The 14th December 1860.

Notice.

Bankers and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. Perry,
Offg. Superintendent.

Suppdt. of Stamps' Office,
The 13th December 1860.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. Bickers,
Extra Assistant Commissioner,
in charge of Treasury.

Lucknow Treasury Office,
The 30th November 1860.

CUSTOMS.

List of Unclaimed Packages lying on the Custom House Wharf.

Date of Landing.	Mark or Address of Packages.	Ships.
1860, March ...	4 Cases Merchandize, L H in diamond ...	Str. Simla.
Ditto ...	1 Package ditto, J Paterson, E I Railway ...	Ditto.
Ditto ...	1 Ditto ditto, E George ...	Ditto.
Ditto ...	1 Ditto ditto, No mark ...	Ditto.
Ditto ...	1 Ditto ditto, Captain J F Stafford, 7th Punjab Infantry ...	Ditto.
Ditto ...	1 Package Merchandize, W G Blake ...	Ditto.
Ditto ...	1 Ditto ditto, No mark ...	Ditto.
Ditto ...	1 Ditto ditto, Alexander Hope, Care of Gillander and Co. ...	Ditto.
Ditto ...	1 Package Merchandize, No mark ...	Ditto.
Ditto ...	2 Ditto ditto, Colonel Stesled ...	Ditto.
Ditto ...	4 Parcels ditto, No mark ...	Ditto.
May ...	1 Ditto ditto, P H H in diamond ...	Str. Candia.
Ditto ...	1 Ditto ditto, Lieutenant-Colonel Brown, Her Majesty's 87th Royal Irish Fusiliers ...	Ditto.
Ditto ...	1 Parcel Merchandize, Captain Hysche ...	Ditto.
Ditto ...	1 Ditto ditto, J de Vaux ...	Ditto.
Ditto ...	1 Ditto ditto, H M.'s Steamer Prince Arthur ...	Ditto.
Ditto ...	1 Ditto ditto, Mr. Wyllie's Ayah ...	Ditto.
Ditto ...	1 Ditto ditto, No mark ...	Ditto.
July 4th ...	1 Case ditto, P and W ...	Rising Sun.
Ditto ...	1 Ditto ditto, W H H and C ...	Ditto.
Ditto ...	1 Ditto ditto, B and C in diamond ...	Ditto.
Ditto ...	1 Cask ditto, No mark ...	Ditto.
Ditto 11th ...	1 Ditto ditto, J C ...	Contest.
Ditto 18th ...	7 Cases ditto, Mess., 71st Regiment, H L I, H B ...	Herselia.
Ditto ...	1 Bale ditto, ditto ...	Ditto.
Ditto 21st ...	10 Cases ditto, ditto ..	Ditto.
Ditto ...	2 Casks ditto, ditto ...	Ditto.
Ditto 31st ...	3 Cases ditto, Officer Commanding H. M.'s 93rd Highlanders ...	Liverpool.
Aug. 18th ...	4 Cases Merchandize, L ...	Defiance.
Ditto 23rd ...	1 Box ditto, Thomas Morris, 94th Regiment ..	Sir John Lawrence.
Ditto 25th ...	1 Case ditto, Mr. C H Bloxam ..	Scoresby.
Sept. 13th ...	1 Package ditto, Lieutenant Reveley ...	Str. Lancefield.
Ditto ...	1 Chest Drawers, Captain Parker ...	Ditto.
October 3rd ...	2 Cases Merchandize, B and Co. in triangle C ...	Dunmail.
Ditto ...	1 Case ditto, S and S in diamond ...	Ditto.
Ditto ...	1 Cask ditto, ditto ...	Ditto.
Ditto 4th ...	10 Cases ditto, J S and C ...	Accrington.
Ditto 8th ...	1 Case ditto, M D, T C S ...	Joachim.
Ditto ...	1 Ditto ditto, James Guise ..	Ravensworth.
Ditto 16th ...	2 Parcels ditto, Harman and Co. ..	Str. Fiery Cross.
Unknown ...	1 Case ditto, S and S in diamond ...	Ship's name unknown.
Ditto ...	60 Cases ditto, Mess, 2nd Battalion, Rifle Brigade ...	Birman.

C. Chapman,

Collector of Customs.

Calcutta Custom House,
The 14th December 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapore Collectorate, on Friday and Saturday, the 14th and 15th December 1860, corresponding with the 2nd and 3rd Pous 1268 Umlee. The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold to the highest bidders above the upset price.

2*nd.*—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale at the risk of the former purchaser.

3*rd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

4*th.*—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.

5*th.*—The amount recorded on the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.

6*th.*—The right of Government to all Minerals to be reserved.

No of Lot.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Mehals to be sold on the 14th Dec. 1860.				
		Kedarkoond Estate.	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
1	191	Rampoora 12 annas share Pergunnah Kedarkoond ...	631 0 12	386 4 7½	1,037 1 7	The farming lease of all these Mehals will expire in 1864-65, 1271 U. The rent paid on such lease is the amount shewn in Column 5.
2		Rampoora 4 annas share Pergunnah Kedarkoond ...	256 2 12	141 4 6½	374 15 1½	
3		Phalaspoor Pergunnah Kedarkoond .	747 6 8	556 1 2¾	1,478 15 10	
4		Nookoria ditto ditto ...	117 6 12	104 7 7¼	268 6 1½	
5		Chhoechhurra ditto ditto ...	1,189 2 10	961 12 2¾	2,525 14 10	
6		Singarpore ditto ditto ...	720 16 12	528 1 4¾	1,408 12 1½	
7		Bhabaneepoor ditto ditto ...	26 15 8	20 8 8½	53 10 4½	
8		Kantachowkie ditto ditto ...	361 9 8	324 8 6¼	861 14 10	
9		Chuck Momeen ditto ditto ...	426 13 4	353 3 9	921 5 3½	
10		Paharpoor ditto ditto ...	408 1 5	325 10 5	863 10 10½	
11		Shahapore ditto ditto ...	618 3 14	430 2 6¼	1,137 12 10	
12		Chundeepore ditto ditto ...	708 11 1	338 13 1½	902 0 2	
13		Bhagedund ditto ditto ...	125 14 10	41 10 1½	97 4 4	
14		Bissreegaria ditto ditto ...	192 5 8	158 4 8½	414 5 11	
15		Chuck Pursooram do ditto ...	221 2 12	204 11 4½	549 6 9	
16		Chuck Magoorea ditto ditto ...	138 6 8	110 8 11	286 3 8½	
17		Azmutpore *alias* Hurreechorpore Pergunnah Kedarkoond ...	91 9 4	63 5 2	168 13 1	
18		Juklia Pergunnah Kedarkoond ...	54 4 8	34 8 0	92 0 0	
		Khurrukpore Estate.				
19	192	Chuck Sreemunt Pergunnah Khurrukpore ...	46 10 0	47 7 4½	126 8 11½	
20		Chuck Bamoon Pergunnah Khurrukpore . .	76 10 8	77 2 5¾	205 11 11	
21		Dakhin Semolia Pergunnah Khurrukpore ...	605 14 12	443 2 10¾	1187 13 0½	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
		Khurrukpore Estate.	Bgs. C. B.	Rs. As. P.	Rs. As. P.	
22		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...	1,484 9 8	509 5 1½	2,703 10 3	
		Roopnarainpore 8 annas share Pergunnah Khurrukpore ...		509 5 1½		
				1,018 10 3		
23		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ..	1,579 6 4	510 15 7	2,719 5 7½	
		Buhooraput *alias* Burgai 8 annas share Pergunnah Khurrukpore ...		510 15 7½		
				1,021 15 2½		
24		Babehattee Pergunnah Khurrukpore	992 4 4	834 12 7½	2,262 4 9½	
25		Nischunta ditto ditto ...	427 7 8	389 5 2¾	1,044 3 3	
26		Shamnugger ditto ditto ...	468 2 0	419 9 2½	1,131 2 0½	
27		Futtey Mohamud Pergunnah Khurrukpore ...	178 10 8	139 3 7¾	374 4 4½	
28		Gopeenathpore 10 annas 8 pie Pergunnah Khurrukpore ...	409 12 0	340 2 2¾	1,379 5 4½	
		Gopeenathpore 5 annas 4 pie Pergunnah Khurrukpore ...		170 1 1¾		
				510 3 4½		
29		Chatra Pergunnah Khurrukpore ...	256 3 0	233 6 10	628 7 6½	
30		Jetthea Pergunnah Khurrukpore ...	311 10 0	323 15 0¾	875 3 9	
31		Radhaballubpoor Pergunnah Khurrukpore ...	402 7 0	237 2 3¾	709 0 6½	
		Mehals to be sold on the 15th December 1860.				
32		Bellagarea Pergunnah Khurrukpore..	271 7 4	220 6 11	590 13 1½	
33		Sufeabad Pergunnah ditto ...	985 12 4	425 0 6½	1,141 6 9	
34		Chuck Monohur Pergunnah ditto ...	81 10 0	78 9 8½	209 9 10	
35		Kajla Pergunnah ditto ...	1,332 18 4	1,120 9 3	3,029 10 8	
36		Moysa Pergunnah ditto ...	1,182 4 5	966 15 6¾	2,616 5 2	
37		Chuck Deolee Pergunnah ditto ...	77 12 0	75 10 7	214 9 0½	
38		Sreekistopore Pergunnah ditto ...	1,612 1 11	1,147 7 5½	3,067 14 9	
39		Rajgaun Pergunnah ditto ...	258 17 8	215 0 9½	576 7 5	
40		Neemguriapatna Pergunnah ditto ...	141 3 12	53 15 8	146 15 1½	
41		Paiknugoree Pergunnah ditto ...	434 9 0	441 7 2½	1,192 10 7½	
42		Chukancoram Pergunnah ditto ...	43 12 8	42 5 8¾	112 15 3	
43		Sarboosoobee Pergunnah ditto ...	269 8 12	178 5 4½	481 8 11	
44		Radhakissore Pergunnah ditto ...	387 0 8	371 10 6½	999 1 5	
45		Chuck Mukrampore Perg. ditto ...	1,967 17 0	1,603 1 5¾	4,290 14 7	
46		Seersee Pergunnah ditto ...	237 6 12	145 14 11¾	393 2 7	
47		Teghurree Pergunnah ditto ...	107 8 8	92 1 5¾	248 9 3	
48		Jinsur Pergunnah ditto ...	688 10 12	516 1 1	1,385 4 10½	
49		Kuddurppoor Pergunnah ditto ...	1,021 1 12	498 9 7	1,331 0 2	
50		Dealegohal Pergunnah ditto ...	1,662 13 6	1,364 9 8	3,619 3 8	
51		Buradeeha Pergunnah ditto ...	1,795 15 4	1,294 8 8½	3,612 15 10	
52		Popurara Pergunnah ditto ...	1,565 5 0	883 10 4½	2,348 2 4½	
53		Nyabupan Pergunnah ditto ...	712 2 12	366 9 7½	987 1 7	
54		Jharea Pergunnah ditto ...	989 14 4	682 9 4½	1,852 15 0	
55		Dhenkea Bykuntopore Pergh. ditto ...	77 5 0	62 6 0	216 9 11½	
56		Juphulee Pergunnah ditto ...	111 6 4	131 4 4	354 0 10½	
57		Juphulla Pergunnah ditto ...	928 18 4	873 11 4¾	2,339 14 4½	
58		Inela Pergunnah ditto ...	1,114 16 8	1,330 14 2½	3,101 14 9	
59		Kowsowla Pergunnah ditto ...	548 17 12	316 7 7½	818 13 1½	
60		Sanjooal Pergunnah ditto ...	1,352 5 8	753 12 10¾	2,088 13 5	
61		Gumjarampore Pergunnah ditto ...	1,372 6 2	1,030 3 7	2,760 2 3	
62		Khatdanga Pergunnah ditto ...	1,931 19 0	1,560 13 5½	4,179 11 3	
63		Kasmallee Pergunnah ditto ...	93 10 12	56 0 1	166 2 6½	
64		Boolbool Chattee Pergunnah ditto ..	136 1 4	35 2 9½	93 12 9	
65		Poub Deoalee Pergunnah ditto ..	780 10 4	750 13 9½	2,024 4 7	

Midnapore Collectorate,
The 25th October 1860.

F. R. Cockerell,
Offg. Collector.

Nuddea Rivers.

Report showing the least depth in the present Navigable Channels, from 2nd to 8th December 1860.

Names of Rivers.	Least Depth of Water.	Remarks.
Matabangah.		
Above Entrance in Ganges ...	Ft. In. 8 0	
On the Entrance Shoal	4 0	
Thence to Hat Boleah, 44 Miles ...	3 0	
Hat Boleah to Allickdeah ..	closed.	Hat Boleah to Allickdeah by Road, 11 miles.
Allickdeah to Kishengunge, 38 Miles ...	2 4	
Kishengunge to Hooghly River, 34 Miles...	3 3	
Bhagiruttee.		
Entrance ...	closed.	Bhagiruttee will be kept open from Jeagunge and Moorshedabad to the Hooghly.
Jeagunge to Cutwah, 60 Miles ...	2 6	
Cutwa to Nuddeah, 46 Miles ...	3 0	

T. N. Armstrong, *C. E.*,
Supdt., Nuddea Rivers.

The 10th December 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar:
Superintendent's Office,
The 16th July 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

In the matter of "The Delhi Bank Corporation Limited."

Notice is hereby given, that the above Bank was duly registered under the above Title on the tenth day of October one thousand eight hundred and sixty, pursuant to Act No. VII. of 1860 o the Legislative Council of India, entitled "an Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability," and that the said Bank has been duly incorporated and is a Company "Limited," pursuant to the Act No. XIX. of 1857, entitled "an Act for the incorporation and regulation of Joint Stock Companies and other Associations either with or without limited liability of the Members thereof."

R. M. Thomas,
Solicitor for the said Bank.

Statement of the Affairs of the Bank of Bengal for the Week ending 12th Dec. 1860.

Liabilities.		Assets.	
Proprietors' Capital ...	1,07,00,000 0 0	Government Securities ...	11,39,077 0 0
Reserve Fund ...	2,05,001 1 9	Dues from Government ...	24,810 3 0
Current Accounts ...	1,98,30,218 2 2	Cash ...	3,04,71,895 8 2
Cash Credits Undrawn ...	8,33,254 8 6	Loans on Deposit of Securities ...	88,80,100 0 0
Other Claims ...	3,03,122 13 2	Discount Loans on ditto ...	42,46,600 0 0
Bank Notes ...	1,61,72,771 0 0	Accounts of Credit on ditto ...	3,87,700 0 0
Post Bills ...	1,49,225 9 0	Government Bills discounted ...	9,36,834 13 0
Profit and Loss (*Rebate Account*) ...	31,557 15 8	Mint Certificates ditto ...	2,78,927 3 7
		Mercantile Bills ditto ...	11,69,354 5 1
		Dead Stock ...	1,83,013 0 5
		Stamp Duties ...	3,215 5 0
		Interest accrued ...	618 12 0
Co.'s Rs.	4,77,25,146 2 3	Co.'s Rs.	4,77,25,146 2 3

G. W. Moultrie,
Accountant.

Published by order of the Directors,
Geo. Dickson,
Secretary and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Charles Phillips, of Raneemoody Gully, in Calcutta, late a Master Pilot, an Insolvent.

On Tuesday, the 11th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Henry Rogers Humphreys, of Sulkea, in the Zillah of Hooghly, an Intendant in the Government Salt Golahs, an Insolvent.

On Friday, the 7th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

W. W. and C. D. Linton, *Attorneys.*

Chief Clerk's Office, the 11*th December* 1860.

In the matter of John Rozario, of No. 36, College Street, Puttuldangah, in Calcutta, a Law Agent, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Friday, the 21st day of December instant, at the hour of 10 o'clock in the forenoon.

Insolvent in person.

☞ *"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."*

In the matter of Gooroodoss Mookerjee, of Burranagore, in the District of the 24 Pergunnahs, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent, in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one Edward DeLouzey, and subsequently carrying on the said business alone, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Friday, the 21st day of December instant, at the hour of 10 o'clock in the forenoon..

Stewart, *Attorney.*

☞ *"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."*

In the matter of Gungadhur Bose, late of Isser Takoor's Lane, in Durzeeparah, in Calcutta, a Sircar in the service of the Calcutta Auction Company Limited, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Friday, the 21st day of December instant, at the hour of 10 o'clock in the forenoon.

Hatch, *Attorney.*

☞ *"Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."*

Chief Clerk's Office, the 14*th December* 1860.

Notice.

All persons having claims against the Estate of the late Charles Bladen Taylor may, by letter, apply to the undersigned, when they may hear something to their advantage. For the interests of those concerned, it is requested that all claims in full be duly communicated within one month after date of this Advertisement.

Geo. B. Taylor.

Benares,
The 15*th December* 1860.

PROCLAMATION

By His Highness Sree Palpanabha Dausa Vunchee Baula Rama Vurmah Koolashagara Kireeda Padee Munnay Sooltan Maharanj Rajah Rama Rajah Bahaudur Shamsheer Jung, Rajah of Travancore, under date the 30*th day of Toolum* 1036, *corresponding with the* 13*th day of November* 1860.

Whereas the Pepper Monopoly, as hitherto administered in the Country, has been found to be a source of oppression and to discourage the cultivation of Pepper for which the Country is so well adapted; and whereas a better system of taxing this staple may be substituted; We hereby notify to all, that the Pepper Monopoly will cease from the 18th Dhanoo 1036, corresponding with the 31st December 1860.

2. The Growers of Pepper are hereby released from the obligation to make over the produce to the Sircar, and are entirely at liberty to dispose of it as they may deem most to their advantage, as they dispose of Coppra, Areca Nuts, and such other Produce.

3. After the 31st December 1860, the owners
18th Dhanoo 1036
of Pepper will be at liberty to export the article as private merchandize. A Duty of 15 Rupees per Candy of 500 lbs. will be charged on all Pepper exported from Travancore, whether by land or sea. The Duty will be levied at such places, and under such rules, as will hereafter be appointed.

4. We deem it right, with a view to ensure the fullest encouragement to the increased production of Pepper, to notify on this occasion, that there will be no Tax specially imposed on Pepper Vines; but that where land is hereafter granted for Pepper cultivation the Sircar reserves the right of taxing it moderately, according to its quality, and in reference to the value, not of the Pepper that may be grown upon it, but of its ordinary produce.

5. Lest any persons should be apprehensive, or should be persuaded by designing persons, that, in consequence of this change, they will not get as large a price as before for their Pepper, We hereby notify, that for one year from this date, if any persons should voluntarily bring Pepper to the Sircar, they shall be paid the Sircar price for it as heretofore; but, as beforesaid, they are at liberty to sell it to whomsoever they please, at as high a price as they can obtain.

(True Copy,)
T. MADARA ROW,
Dewan.

REGULATION I.

1036
1860-61.

Enacted by His Highness the Rajah of Travancore on the 6th November 1860, *corresponding with the* 23*rd Toolam* 1036, *for the levy of Port Dues at the Port of Allepey, within the Territories of His Highness.*

Preamble.

WHEREAS it has been found that the rates of Port dues levied at the Port of Allepey, under Regulation I. of 1835, are in excess of those levied at the neighbouring British Port of Cochin; and whereas it is the desire of His Highness the Rajah of Travancore that no higher dues should be collected than those prevailing at the latter Port; the following Rules are enacted, in modification of the provisions of the said Regulation:—

Port dues on Sea-going Vessels of 20 Tons and upwards, other than Dhonies and Country Vessels, entering Port.

1. Port dues, at the rate of one Anna per Ton, shall be chargeable in respect of every Sea-going Vessel of the burthen of 20 Tons and upwards, other than Dhonies and Country Vessels employed in the Coasting trade, which shall enter the Port of Allepey.

Port dues on Dhonies and Country Vessels.

2. Port dues shall be chargeable in respect of Dhonies and Country Vessels employed in the Coasting trade at rates equal to one-half the rates chargeable in respect of other Vessels.

Port dues leviable not oftener than once in sixty days.

3. Provided that no such dues, as aforesaid, shall be chargeable at the Port oftener than once in sixty days in respect of the same Vessel.

Port dues on Vessels leaving Port within seven days without breaking bulk.

4. Vessels entering the Port of Allepey, and leaving it within seven days, without discharging or taking in any Cargo or Passengers therein, shall be charged with one-half only of the Port dues which would otherwise be chargeable.

Port dues on Vessels entering Port in ballast.

5. Vessels entering the Port with ballast shall be charged with three-fourths only of the Port dues which would otherwise be chargeable.

Vessels exempted.

6. Vessels touching at and departing from the Port within forty-eight hours, without discharging or taking Cargo or Passengers, are exempted from all Port dues.

(True Copy,)
T. MADARA ROW,
Dewan.

The Bengal Coal Company, "Limited."

REGISTERED UNDER ACT No. XIX. OF 1857.

A DIVIDEND at the rate of Rs. 60 per Share on the Old, and Rs. 40 per Share on the New Stock, will be payable at the Office of the Secretaries on and after the 17th December 1860. Proprietors are requested to send in their Share Certificates, that Receipts and Cheques may be prepared.

By Order of the Directors,
GORDON, STUART AND CO.,
Secretaries.

CALCUTTA,
The 10th December 1860.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost,

THE under-mentioned Government Promissory Note, standing in the name of Lieutenant G. W. W. Fulton. Payment has been stopped in this Office:—

No. 12582 of 33008 of the 5 per Cent. Loan of 1841-42, for Rupees 500.

W. CLARK,
Offg. 2nd Asst. Accts. Genl.

FORT WILLIAM;
Loan Office,
The 14th December 1860.

Lost,

By capsizing of a Boat at Nimtollah Ghât, on the 5th April 1859, a Government Promissory Note, No. 3441, of 12th March 1854-55, a 5 per Cent. Loan, for Rupees 1,000. Payment of the same has been stopped at the Loan Office.

POOROOSOTUM MULLICK.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2208.

The 10th December 1860.—The Overland Mail per Steamer *Colombo*, will be closed on Saturday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.		*Vid* Marseilles.			*Vid* Southampton.		
Postage.	Under ½ ounce	Rs.	0	6	0	Rs.	0	4	0
	„ ½ „	„	0	8	0				
	„ ¾ „	„	0	14	0	„	0	8	0
	„ 1 „	„	1	0	0				
	„ 2 „	„	2	0	0	„	1	0	0

No. 2180.

The 8th December 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 27th instant, will be closed at this Office at 5 P. M. on Tuesday, the 18th idem, *viâ* Marseilles only.

Letters and Papers for transmission *viâ* Bombay will be received up to 6 P. M. on every day prior to the 18th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *viâ* Trieste : —

Rates of Postage.

Under	¼	Ounce	Rs.	0 6	0
„	½	„	„	0 8	0
„	¾	„	„	0 14	0
„	1	„	„	1 1	0

No. 2207.

The 10th December 1860.—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Wednesday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 2274.

The 12th December 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Baltic*, will be closed at this Office, on Saturday, the 15th instant, at 6 P. M.

No. 2278.

The 13th December 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th idem.

No. 3042.

The 13th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2233.

The 14th December 1860.—Notice is hereby given, that the Mails for Port Blair and Rangoon, for transmission per Ship *Tabal Cain*, will be closed at this Office, on Monday, the 24th instant, at 6 P. M.

No. 2316.

The 14th December 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office, on Friday, the 21st instant, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office :—

NAME OF VESSELS.	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer *Colombo* ...	P. & O. S N. Co. ...	23rd Dec. 1860.	Suez ...	Madras, Ceylon & Aden.	
„ *Columbian* ..	Ditto ...	22nd „ „	Hong-Kong ..	Penang & Singapore.	
„ *Fiery Cross* ...	Ditto ..	22nd „ „	Ditto ...	Ditto.	
„ *Baltic* ..	Mackinnon, McKenzie & Co.	17th „ „	Moulmein ...	Akyab & Rangoon.	
Ship *Marlborough* ..	Gillanders, Arbuthnot & Co.	18th „ „	London ...	Cape of Good Hope.	
„ *Futtay Salam*	Haujee Hussin ...	24th „ „	Mauritius ..		

The 14th December 1860.

No. 101.] [2679]

The Calcutta Gazette.

WEDNESDAY, DECEMBER 19, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 8TH DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 8th December 1860, and was referred to a Select Committee, who are to report thereon after the 12th of February next :—

A Bill for the levy of Port-dues in the Port of Amherst.

Preamble.

WHEREAS it is necessary to fix the amount of the Port-dues to be hereafter levied and taken in the Port of Amherst in accordance with the provisions of Act XXII of 1855 ; It is enacted as follows :—

Port-due chargeable on sea-going vessels of ten tons and upwards entering the Port.

I. A Port-due at a rate not exceeding the rate of two annas per every ton of burden, shall be chargeable in respect of every sea-going vessel of the burden of ten tons and upwards which shall enter the said Port.

Rate of Port-due on vessels compelled by stress of weather to enter Port.

II. When any vessel enters the said Port, being driven in by stress of weather, or in consequence of having sustained any damage, or for any other reason, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and re-shipment as may be necessary for the purpose of repair), the Port-due chargeable in respect of such vessel shall be at a rate equal to one-half the rate chargeable in respect of other vessels.

No Port-due on vessels compelled by stress of weather to re-enter Port.

III. Provided that, when any vessel having left the said Port is compelled to re-enter it by stress of weather or in consequence of having sustained any damage, no Port-due shall be chargeable in respect of such vessel.

No vessel to pay the Port-due oftener than once in sixty days.

IV. No vessel shall be required to pay the Port-due chargeable under this Act oftener than once in sixty days.

Commencement of Act.

V. This Act shall commence and have effect from and after the date, pursuant to Section XLII, Act XXII of 1855, on or before that and the local Government shall declare, by Notification to be published in the Calcutta Gazette, the rates at which Port-dues shall be levied in the said Port subject to the provisions of and within the limits prescribed by this Act ; and from and after the said date no Port-due shall be levied at the said Port except under the authority of Act XXII of 1855, and of this Act.

Rates of Port-dues to be published.

No Port-due to be levied except under Act.

Act to be read as part of Act XXII of 1855.

VI. This Act shall be read with and taken as a part of Act XXII of 1855.

M. WYLIE,
Clerk of the Council.

THE 15TH DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 15th December 1860, and was referred to a Select Committee who are to report thereon after the 19th of March next :—

A Bill to amend the law relating to Minors.

Preamble.

WHEREAS it is expedient to simplify and amend the Law for hearing suits relative to the custody and nurture of minors ; It is enacted as follows :—

Application.

I. Any person interested in or asserting an interest in the proper custody or nurture of a minor, may make an application by petition to the Judge of any District in so far as a Civil suit might

lawfully be instituted in the same behalf, and the Judge shall hear and dispose of the petition in like manner as the same matter preferred by the same party might have been heard and disposed of on being preferred by plaint in a Civil suit.

Remedy. II. Upon any such application being made, or at any subsequent stage of the proceedings, the Judge may cause any minor referred to therein to be produced in Court and may make such other order for the temporary custody and protection of the minor as may appear proper.

Procedure. III. In trying petitions preferred under this Act, the Judge shall be guided by the procedure prescribed in Act VIII of 1859 in so far as the same shall be applicable; and any orders made by the Judge may be enforced as if made in a regular suit.

Appeal. IV. An appeal shall lie to the Sudder Court from any order made by a Lower Court under this Act, in the same manner as an appeal lies to the Sudder Court in regular suits.

Stamps on Petitions. V. Petitions preferred under this Act to the Zillah Court or to the Sudder Court may be written on the Stamp paper prescribed for petitions in those Courts respectively; and nothing

Saving of laws. in this Act shall be taken to interfere with the jurisdiction exercised under the Laws in force by the Courts of Wards; or under Act XXI of 1855 and Act XL of 1858.

Interpretation. VI. The term "Judge" in this Act shall include the principal Civil Court of any district not being within the jurisdiction of a Court established by Royal Charter.

M. Wylie,
Clerk of the Council.

HOME DEPARTMENT.

No. 16.

Camp Benares, the 8th December 1860.

His Excellency the Governor General is pleased to appoint Captain H. Pester, of the 63rd Regiment Native Infantry, to be Superintendent of the Police of the Camp of His Excellency, under the provisions of Act XXVI. of 1836.

A. R. Young,
Offg. Secy. to the Govt. of India,
with the Govr. Genl.

No. 2418.

Fort William, the 17th December 1860.

Notifications.—Mr. Charles Edward Lance, of the Civil Service, is permitted to proceed to Europe on Furlough, on Medical Certificate, for a period of two years, from the date of embarkation.

No. 2419.

The 18th December 1860.

Messrs. E. Montagu, J. R. Reid, and J. Tweedie, appointed by the Secretary of State for India Members of Her Majesty's Civil Service on the Bengal Establishment, reported their arrival on the 15th instant by the Steam-ship *Nemesis*, which reached the Sandheads on the 13th idem.

No. 2420.

Mr. F. C. Sandes, Solicitor to Government, reported his return from Sick leave and resumed charge of his Office from Mr. R. F. Stack on the 15th instant.

W. Grey,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 102.

Camp Ranee-ka Talao, the 13th Decr. 1860.

His Excellency the Governor General is pleased to appoint Captain E. W. Dun, of the 42nd Madras Native Infantry, to act as Commandant of the Bhopal Levy.

No. 104.

Mr. C. R. Coles, 1st Assistant to the Political Agent at Rewah, received charge of the Agency Office from Captain W. Osborne, C. B., on the 1st instant.

His Excellency the Governor General is pleased to make the following appointments, to have effect from the date on which Captain Osborne, C. B., proceeds on Furlough:—

Mr. C. R. Coles, 1st Assistant, to officiate as Political Agent at Rewah.

Lieutenant T. Acton, 2nd Assistant, to officiate as 1st Assistant at Nagode.

Lieutenant P. Ward, 25th Regiment Native Infantry, Officiating Adjutant, Nagode Police, to officiate as 2nd Assistant at Rewah.

No. 106.

Major R. L. Taylor, C. B., resumed charge of the Meywar Political Agency on the 24th ultimo.

A. R. Young,
Offg. Secy. to the Govt. of India,
with the Govr. Genl.

No. 6064.

Fort William, the 18th December 1860.

Captain E. B. Sladen and Lieutenant R. C. Burn, Assistant Commissioners, Tenasserim and Martaban Provinces, reported their arrival at Madras from Europe on the 25th ultimo.

No. 6065.

Lieutenant C. R. Shaw, of the Oudh Commission, availed himself, on the 20th ultimo, of the leave granted to him by the Chief Commissioner of Oudh, and confirmed in General Order dated 4th instant, No. 5837.

W. Grey,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 145.

Fort William, the 14th December 1860.

SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

Financial Department, Government of India, 6th December 1860, No. 11970, to the Madras Government.

THE liability to Income Tax of Mechanical Engineers, appointed by Warrant and sent out from England for service in the Department of Public Works, depends on the terms of their Covenant. If the Covenant specifies the liability of such persons to serve at Sea then they are exempt. But if their liability so to serve is only incidental to their general engagement to serve Government, then they are not entitled to exemption as a *class*, an exception being made, however, in favor of those who are actually engaged on board-ship for the period during which they so serve.

Act XXXII. of 1860, Section CXXVIII. Act XXXIX. of 1860, Section VIII.

N. B.—On the 12th October 1860, (*vide Government Gazette*, October 13th, 1860.) it was held that if the Mechanical Engineers referred to in the foregoing Construction were Naval or Marine Officers, they would no doubt be exempted under Section IX. of Act XXIX. of 1860, but as it appeared that they had been sent out from England for service in the Department of Public Works, they were subject to the operation of the Income Tax. This led to a further reference from the Madras Government, which thought that the Officers in question were exempt, under Clause 4, Section IX. of Act XXIX of 1860, as they were liable to serve on board-ship, and two of them were then so serving. The foregoing Construction must be considered as taking the place of the Construction previously issued on the same point.

8th December 1860, No. 12051, to the Punjab Government.

When the Office of Collector of Income Tax is held by a Deputy Commissioner, that Officer should be assessed with the duty to which he is liable by the Commissioner to whom he is subordinate, and not by a Tuhseeldar acting as Assessor.

Section XCVII., Rule IV.

Under the Resolution of the Supreme Government dated 3rd November 1860, the return of Houses, as well as land, should be made in the District in which the Houses are situated.

PUBLISHED for general information, with an intimation to all Departments, Governments, and Officers concerned, that the above Summary should in future be quoted in all references or instructions, and ordered that a separate printed copy of the Summary be forwarded with each copy of the *Gazette*, for use in the Office of the Authority receiving the *Gazette*.

No. 146.

The 15th December 1860.

Notifications.—Notice is hereby given, that the Salaries, Pay, Batta and Allowances of the Civil, Military, and Marine Departments for December 1860, will be payable as under :—

Military and Marine Departments on Thursday, the 10th proximo.

Civil Department on Tuesday, the 15th proximo.

No. 147.

The 14th December 1860.

Mr. J. Christie, 2nd Assistant Accountant General, Bombay, having returned to his duty from the leave granted to him in Financial Notification No. 60, dated 13th July last, has been appointed to officiate as 1st Assistant Accountant General, *vice* Mr. L C. Probyn.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

GENERAL ORDER BY HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA.

Camp Benares, the 10th December 1860.

No. 7A. of 1860.—His Excellency the Governor General of India is pleased to make the following appointment in the Nagpore Irregular Force, with effect from the 29th of October 1860 :—

2nd Regiment Infantry.

Lieutenant T. E. L. Higginson, 40th Regiment Madras Native Infantry, Adjutant, to be Second in Command.

Lieutenant W. Playfair, 4th Regiment Bengal Native Infantry, to be Adjutant, *vice* Lieutenant Higginson.

R. J. H. BIRCH, *Major-General*,
Secy. to the Govt. of India,
with the Governor General.

MILITARY DEPARTMENT.

Fort William, the 18th December 1860.

No. 1203 *of* 1860.—The following Extract from the *London Gazette* of the 6th November 1860 is published for general information :—

War Office, Pall Mall, 6th November 1860.

BREVET.

Captain William Gray, 1st Bombay European Fusiliers, to be Major in the Army, dated 2nd July 1860.

Surgeon Major Alexander Gibson, of the Bombay Medical Establishment, retired upon full pay, to have the Honorary Rank of Deputy Inspector-General of Hospitals, dated 6th November 1860.

The following promotions to take place in Her Majesty's Indian Military Forces consequent on the death of General John Carfrae, Madras Infantry, on the 29th August 1860, and of Major General Sir Henry Gee Roberts, K. C. B., Bombay Infantry, on the 6th October 1860 :—

Lieutenant-General George Benjamin Brooks, Bombay Infantry, to be General, dated 30th August 1860.

Major-General John Wheeler Cleveland, Madras Infantry, to be Lieutenant-General, dated 30th August 1860.

Colonel James Fitzgerald, Madras Infantry, to be Major-General, dated 30th August 1860.

Colonel Clement Clemons, Madras Infantry, to be Major-General, dated 7th October 1860.

The under-mentioned Officers of Her Majesty's Indian Military Forces retired upon full pay to have a step of Honorary Rank as follows:—

Colonel John Skardon Ramsay, Bombay Infantry, to be Major-General, dated 6th November 1860.

Lieutenant-Colonel Norman Chester Macleod, Bengal Engineers, to be Colonel, dated 6th November 1860.

Lieutenant-Colonel Philip Lewis Hart, Bombay Engineers, to be Colonel, dated 6th November 1860.

Major Henry William Preedy, Bombay Infantry, to be Lieutenant-Colonel, dated 6th November 1860.

Major Charles Henry Winfield, Madras Infantry, to be Lieutenant-Colonel, dated 6th November 1860.

Captain James Edward Taylor, Bombay Infantry, to be Major, dated 6th November 1860.

No. 1204 *of* 1860.—The under-mentioned Officers are promoted to the Rank of Captain by Brevet from the dates specified:—

Lieutenant Francis Atherton Dickins, 31st Light Infantry Lieutenant James Dowell Swayne, 11th Native Infy. Lieutenant James Creighton Wood, 30th Native Infantry. Lieutenant Charles Matthew Longmore, 33rd Native Infy.	12th December 1860.
Lieutenant Charles Myers Longueville Clarke, 37th Native Infantry ... Lieutenant Thomas Francis Forster, 39th Native Infy. Lieutenant Frederick Cortlandt Anderson, 71st N. I. Lieutenant *The Baron* Ferdinand Von Andlau, 28th Native Infantry ... Lieutenant Charles Johnson Nicholson, 54th Native Infy. Lieutenant Montgomery Hunter, 18th Native Infantry ... Lieutenant John Fombelle Templer, 3rd European Regiment ...	13th December 1860.

No. 1205 *of* 1860.—The following Orders issued by the Resident at Hyderabad are confirmed:—

No. 275, *dated* 20*th November* 1860.—Confirming the Order by Major Clogstoun, V. C., Commanding at Bolaram, dated 30th October 1860, directing Assistant Surgeon Sanderson, 1st Cavalry, Hyderabad Contingent, to afford Medical aid to the Wing, 1st Infantry, Hyderabad Contingent at Bolaram, consequent on the departure of Assistant Surgeon McAllum, M. D., 1st Infantry, Hyderabad Contingent, with the Head Quarters Wing of the Regiment to Jaulnah.

No. 278, *dated* 27*th November* 1860.—Confirming the Order by Major Abbott, C. B., Commanding at Aurungabad, dated 19th November 1860, directing Surgeon Major Orr, M. D. and C. B., 4th Cavalry, Hyderabad Contingent, to assume Medical charge of the 2nd Infantry, Hyderabad Contingent, in addition to his own duties, from that date, consequent on the departure of Assistant Surgeon Eves, 2nd Infantry, Hyderabad Contingent, on special duty to Mulkapoor.

No. 1206 *of* 1860.—Captain G. C. Lloyd, 56th Native Infantry, Officiating Sub-Assistant, Stud Department, is allowed leave of absence for six months, from the 21st August 1860, to visit the Presidency, Mussoorie, and the Hills North of Deyrah, on private affairs, under the old Regulations.

No. 1207 *of* 1860.—The under-mentioned Out Pensioner of the Royal Hospital at Chelsea having been permitted to reside and draw his Stipend at this Presidency, payment of Pension is to be made and charged accordingly:—

	Rate of Pension per diem.
Private William Deardon, late of the 78th Foot.	11*d.*, from the 1st Oct. 1860.

No. 1208 *of* 1860.—The under-mentioned Students of the Agra Medical College having passed the prescribed examination are admitted into the Service as Native Doctors of the 1st Class, with effect from the 1st April 1858:—

Mahomed Yar Khan.
Jankey Pershad.
Roop Sing
Pyray Lall.
Shoohur Mohumud.
Hussain Allee.
Soonder Lall.
Raheem Khan.
Goree Lall.
Pirbhoo Lall.
Munram Sing.
Heera Lall.

No. 1209 *of* 1860.—The Government General Order No. 1137, of the 16th instant, placing Lieutenant D. Macdonald, of the 25th Native Infantry, at the disposal of the Foreign Department, is cancelled, and the services of that Officer are placed at the disposal of the Government of Bengal.

No. 1210 *of* 1860.—The following Order issued by the Government of Bombay is confirmed:—

No. 658, *dated* 23*rd November* 1860.—Granting leave of absence to Europe, on Medical Certificate, to the under-mentioned Officers:—

Second Captain Thomas Elliott Hughes, of the Artillery, Officiating Commandant, No. 3, Punjab Light Field Battery ...	For fifteen months, under the new Regulations.
Lieutenant John Chalmers, of the 39th Regiment Bengal Native Infantry, Assistant Commissioner in the Punjab	For fifteen months, under the new Regulations.
Assistant Surgeon Denis Bowes Daly, M. D., of the Medical Department ...	For eighteen months, under the new Regulations.
Veterinary Surgeon Archibald Turnbull, of the Artillery ...	For two years, under the old Regulations.

No. 1211 *of* 1860.—Lieutenant W. Battye, of the 65th Native Infantry, is allowed an extension of leave from the 30th November to the 7th December 1860, the date on which he reported his return to Bengal from Sick leave to Europe.

No. 1212 *of* 1860.—The under-mentioned Officers have reported their return from England:—

	Date of Arrival at William.
Lieutenant-Colonel and Brevet Colonel T. F. Flemyng, 36th Regiment Native Infantry Captain J. S. Tulloh, Artillery Lieutenant A. F. P. Harcourt, 30th Native Infantry ... Lieutenant F. J. Millar, 33rd Madras Native Infantry, Assistant Commissioner, Mooltan ... Surgeon W. Keates, Medical Department ... Surgeon G. Saunders, Medical Department ... Assistant Surgeon T. T. Sherlock, B. A., Civil, Futtehpore, on leave for fifteen months, from the 11th November 1859 ...	14th December 1860.

No. 1213 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe on leave of absence on Sick Certificate:—

Lieutenant-Colonel William Kelly Wollen, of the 19th Regiment Native Infantry	For two years, under the old Regulations.
Captain Thomas Charleton Hamilton, of the 35th Regiment Native Infantry, Second in Command of the Arracan Battalion ...	For fifteen months, under the new Regulations.
Captain Edward Agustus Saunders, of the 7th Regiment Madras Native Infantry, Executive Engineer, Dacca Division, Department Public Works ...	For fifteen months, under the new Regulations.
Lieutenant George Cracklow, of Artillery ...	For eighteen months, under the new Regulations.
Assistant Surgeon George Whitaker Walter, of the Madras Medical Establishment	For eighteen months, under the new Regulations.

No. 1214 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the Rank of Ensign, leaving the dates of their Commissions to be adjusted hereafter:—

	Date of Arrival at Fort William.
Infantry.	
Mr. John Howard Broome ...	20th Nov. 1860.
„ Divie Henry Robertson...	14th Dec. 1860.

F. D. Atkinson, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General Establishments.

No. 304.

Fort William, the 18th December 1860.

Appointments.—Mr. J. W. O'Donnell is appointed an Executive Engineer of the 4th Class, and placed in charge of the 1st Division, Great Deccan Road, with effect from the 9th November 1860.

No. 305.

Mr. R. Park is appointed a temporary Assistant Overseer in the Public Works Department, Bengal, and posted to the Dinagepore Division.

No. 306.

Notifications.—Lieutenant-Colonel E. L. Ommanney, Superintending Engineer on the Bengal Public Works Establishment, and Officiating Chief Engineer of the Punjab, is permitted to resign his acting appointment, and is transferred, at his own request, to the Presidency Circle (Calcutta); but will continue to officiate as Chief Engineer of the Punjab till relieved.

Captain A. Impey, Superintending Engineer, 2nd Class, Officiating Superintending Engineer, Presidency Circle, is transferred to the Cuttack Circle, *vice* Captain J. C. Harris, proceeding on leave, with effect from the date of his joining, after being relieved by Lieutenant-Colonel Ommanney.

Captain R. Maclagan, Principal of the Thomason College of Civil Engineering at Roorkee, to be Chief Engineer and Secretary to the Government of the Punjab, in the Public Works Department.

Captain E. C. S. Williams, Bengal Engineers, is placed at the disposal of the Lieutenant-Governor, North-Western Provinces, with a view to his appointment as Principal of the Thomason College of Civil Engineering at Roorkee, and will proceed and join without delay.

No. 307.

Mr. W. Palmer, Assistant Supervisor, attached to the 3rd Division, Grand Trunk Road, is removed from the Public Works Department.

No. 308.

Leave of Absence.—Mr. A. L. Perrier, C. E., Officiating Executive Engineer, 6th Division, Grand Trunk Road, is granted leave of absence for one year on Medical Certificate, to proceed to Europe for the benefit of his health, under Chapter II., Section V. of the Uncovenanted Absentee Rules.

A. G. Goodwyn, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6729.

APPOINTMENTS.—*The 7th November* 1860.—Captain C. Murray to be Assistant to the Superintendent of Darjeeling until further orders.

The 11th December 1860.—Sub-Lieutenant H. Baker, 4th Bengal Police Battalion, to be Second Lieutenant of the 5th Bengal Police Battalion.

Baboo Gour Chunder Moojoomdar, Officiating Moonsiff of Shahzadpore, is vested with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in the District of Pubna.

The 12th December 1860.—Dr. C. Palmer to be an Honorary Member of the Howrah Hospital Committee.

The 13th December 1860.—Mr. H. Davies, Deputy Collector of Monghyr, is entrusted with the duties of an Assessor, under Section XXI. of Act XXXII. of 1860, in that District.

The 14th December 1860.—Mr. J. W. Garstin, Deputy Magistrate and Deputy Collector of Buxar, is transferred to Purneah, in which District he will exercise the full powers of a Magistrate.

The 15th December 1860.—Mr. G. L. T. Harris to be Assistant to the Magistrate and Collector of Rungpore, and to exercise the special powers of an Assistant to a Magistrate described in Clause 3, Section II., Regulation III. of 1821, and the powers of a Deputy Collector, under Act X. of 1859, in that District.

Mr. H. M. Reily, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Commercolly, and to exercise the full powers of a Magistrate in Pubna.

The following Moonsiffs are respectively vested with the powers of a Deputy Collector, under Section CL., Act. X. of 1859, in the Districts mentioned, *viz.*:—

Moulavy Taffuzzul Ruhman, Moonsiff of Potena, in Burdwan.

Baboo Tarakissen Holdar, Moonsiff of Cutwa, in Burdwan.

Baboo Omesh Chunder Mookerjee, Moonsiff of Bughree, in Midnapore.

The 17th December 1860.—Baboo Esan Chunder Mujmoodar to officiate as a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in the Districts of Nuddea, Jessore, and Rajshahye, and to exercise the powers of an Assistant to a Magistrate, under Regulations XIII. of 1797, and IX. of 1807, in those Districts.

The 18th December 1860.—The following Moonsiffs are vested, respectively, with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in the Districts mentioned, *viz.*:—

Baboo Muthoornauth Ghose, Officiating Moonsiff of Santipore, in Nuddea.

Baboo Ram Chunder Pal, Officiating Moonsiff of Sulkea, in Jessore.

LEAVE OF ABSENCE.—*The 17th December* 1860.—Mr. R. J. Richardson, Additional Judge of Tirhoot and Sarun, for six weeks, under the Financial Resolution of the 14th October 1857, preparatory to proceeding to Europe on Furlough.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 3001A.

Camp Bhurtpore, the 28th November 1860.

Mr. David Halkett Craigie Inglis, Assistant to the Magistrate and Collector of Budaon, is vested with the full powers of a Joint Magistrate and Deputy Collector, subject to his passing the prescribed Examination in April next.

No. 3018A.

Mr. James Wright Chisholm is appointed to be an Assistant Commissioner in the Jubbulpore Division.

No. 3020A.

The 29th November 1860.

Assistant Surgeon James Fawcus, M. D., was in Medical charge of the Civil Station of Jounpore from the 1st August to the 28th September 1860.

No. 3022A.

Mr. P. Wigram assumed charge of the Office of Magistrate and Collector of Humeerpoor on the 5th November 1860.

No. 3036A.

Camp Futtehpore Seekree, the 30th November 1860.

Mr. W. S. Halsey is appointed to do duty as a Joint Magistrate and Deputy Collector of the First Grade in the District of Mirzapore.

No. 3040A.

The 1st December 1860.

Notifications No. 2398A., dated the 11th September, and 2723A., dated 17th October 1860, are hereby cancelled.

No. 3041A.

Leave of absence for nine months is granted to Gholam Emam, First Class Moonsiff of Seonee, under Section V. of the Uncovenanted Absentee Rules, from the date on which he may avail himself of the same.

Abdool Ruheem, Acting Moonsiff of Jubbulpore, is appointed to act as First Class Moonsiff at Seonee, and Abdool Hussin Khan to act at Jubbulpore during the absence of Abdool Ruheem.

No. 3054A.

Mr. C. W. Moore, who has reported his return from England on the 19th ultimo, is re-posted as an Assistant to the Benares Division.

No. 3059A.

The 3rd December 1860.

Leave of absence for one month is granted to Mr. Charles Horne, to enable him to rejoin his appointment as Magistrate and Collector of Jounpore.

No. 1531.

The 6th December 1860.

The Notification No. 2609A., dated 6th October last, appointing Mr. Edmund Bensley Thornhill to be a Joint Magistrate of the 2nd Grade, with effect from the 26th September 1860, is cancelled, owing to the cancelment of the appointment of Mr. R. H. Clifford to be an Assistant Commissioner, 1st Class, in the Province of Oudh.

REVENUE DEPARTMENT.

No. 392½.

Camp Bhurtpore, the 29th November 1860.

The Superintendent General of Irrigation, the Superintendent of the Roorkee Work-shops, all Executive Engineers, whether in the Department of Public Works, or in the Irrigation Department, and all other Officers of the Department, entrusted with the payment of salaries or wages *without* audit, are hereby appointed to be Special Assessors, under Section XXXI. of Act XXXII. of 1860.

No. 1638A.

In continuation of the Notification of this Government, No. 1399A., dated 6th October 1860, the following Notification of the Government of India, in the Home Department, No. 2095, of the 26th idem, is re-published for the information and guidance of the Officers attached to the Jubbulpoor, Jhansie and Kumaon Divisions, and to the Districts of Ajmere, Neemuch and Nimar.

The rates of Stamp Duty prescribed by the Notification will come into force in the several Divisions and Districts above mentioned from the date on which this Notification shall reach the Head Quarters of each District:—

No. 2095.

The 26th October 1860.

Notification.—Under the authority given by Section XVIII., Act No. XXXVI. of 1860, the Governor General in Council is pleased to make the following Rules, to be in force from the promulgation thereof in all Districts in India not annexed to any Presidency, or not subject to the general Regulations of any Presidency.

RULE I.

Subject to the exceptions mentioned in the two following Rules, there shall be charged upon Petitions of plaint on suits and appeals instituted in any Civil Court, or in the Court of any Revenue Officer vested with Judicial powers and acting in a Judicial capacity, the following scale of Stamp Duty in lieu of that prescribed in Article 6, Schedule B. of the said Act, that is to say:—

	Rs.	As.
If the amount or value of the property claimed shall not exceed 8 Rupees ...	0	4
Above 8 Rupees and not exceeding 12 Rupees ...	0	8
Above 12 Rupees and not exceeding 16 Rupees ...	1	0
Above 16 Rupees and not exceeding 32 Rupees ...	2	0

And thereafter as in Schedule B. of the said Act.

RULE II.

Petitions of plaint in suits and appeals instituted in the Court of any Revenue Officers as aforesaid, for the recovery of arrears of rent, or of money received by any Agent employed in the management of lands or collection of rents shall be written on paper bearing a Stamp of one-fourth the value prescribed for Petitions of plaint on suits instituted in a Civil Court. Provided that no such Petition of plaint shall be written on paper bearing a Stamp of less value than 8 annas, if the amount or value of the property claimed shall exceed eight Rupees, or on paper bearing a Stamp of less value than 4 annas, if the amount or value of the property claimed shall not exceed eight Rupees.

RULE III.

Petitions of plaint in suits and appeals instituted in the Court of any Revenue Officer as aforesaid, for any matter or thing of the nature described in Section XXIII., Act No. X. of 1859, (except the recovery of arrears of rent,) shall be written on paper bearing a Stamp of eight annas.

Nothing in these Rules is to be held to apply to Petitions or applications not being Petitions of plaint in suits or appeals to Civil or Revenue Courts or Offices. Such Petitions or applications are provided for under Article 5, Schedule B. of Act No. XXXVI. of 1860.

GENERAL DEPARTMENT.

No. 1341A.

Camp Bhurtpore, the 27th November 1860.

The services of 1st Class Native Doctor Banee Singh, attached to the Mairwarra Local Battalion, having been placed at the disposal of this Government, he is appointed to the Customs Department at Seonee.

No. 1351A.

The 29th November 1860.

Leave of absence for one month, preparatory to embarkation, is granted to Dr. J. R. Ballantyne, L. L. D., late Principal of the Benares College, who is about to proceed to England for the purpose of joining his appointment as Librarian in the India Office from the date on which he may avail himself of the same.

No. 1370A.

Camp Futtehpore Seekree, the 3rd December 1860.

The Penal Code was passed by the Legislative Council, and received the assent of the Governor General in Council on the 6th October last.

The English version of the Code has been already published in the *Calcutta Government Gazette*: and an approved Edition of it, as finally settled, will be in the hands of all Officers before the end of the year. It is desirable that before it come into force on the 1st May, all young Officers should make themselves acquainted with the provisions of the Law which they will be required to

administer from and after that date. On the other hand, it is obviously useless to require from them evidence of familiarity with a system of Law which will be very shortly abrogated.

The Honorable the Lieutenant-Governor has therefore resolved and hereby notifies for the information of all concerned that all Officers acquainted with the English language, who are required by existing orders to appear before the Committees of Examination in April 1861, will be expected to possess a competent knowledge of the provisions of the Penal Code, and that in the Judicial Criminal branch of the Examination, the said Code will be the principal subject of Examination.

No translation of the Code in Oordoo having yet been completed, and there being no probability that such a translation will be in the hands of Native Officers entrusted with Magisterial powers before March or April next, it will be obviously impossible for such of them as are unacquainted with the English language to acquire a knowledge of its provisions enabling them to pass any Examination in it.

The Lieutenant-Governor has therefore resolved further that these Officers shall be permitted to attend the April Examination in respect of Revenue subjects only, and that those who succeed in passing according to the required standard in that branch shall appear before the Committee of Examination in October 1861, with a view to their Examination in the Penal Code.

In re-publishing for general information the following Resolution from the Government of India, in the Financial Department, No. 126, dated 12th instant, the Hon'ble the Lieutenant-Governor earnestly begs the careful attention of all Officers serving under the Government of the North-Western Provinces, to the remarks and admonitions which it contains regarding the necessity of reductions of expenditure.

Each Officer will particularly bear in mind that this is not to be regarded as an ordinary instruction, or as a mere indication of the wishes of the Government of India, but as a positive and absolute injunction.

The strictest economy in every branch, and in every detail of every branch of the administration, must be enforced.

Not a Rupee must be expended, the expenditure of which is not absolutely essential to the furtherance of the Public Service.

The Lieutenant-Governor is confident that every Officer who is charged with the regulation of Departmental expenditure will not only acknowledge the necessity, under present circumstances, of reducing all charges which are not indispensable to the efficiency of his Department, but will also see that it is a duty incumbent upon him to second and assist within his sphere, however small it may be, the earnest endeavours now making by the Government of India to retrieve the finances of the State.

(Government of India's Financial Resolution, No. 126, dated 19th November 1860, published in the Appendix to the *Calcutta Gazette*, dated 24th November, pages 35 to 37.

By Order of the Lieutenant-Governor, North-Western Provinces,

G. E. W. Cooper,
Secy. to Govt., N. W. P.

PUBLIC WORKS DEPARTMENT.

No 3101.A.

Dated Camp Agra, the 7th December 1860.

Notification.—Mr. W. Duthoit, Assistant Magistrate and Collector of Moozuffernuggur, has been appointed to be Secretary to the Road and Ferry Fund Committee of the Moozuffernuggur District.

By Order of the Hon'ble the Lieutenant-Governor of the North-Western Provinces,

A. Cunningham, *Colonel*,
Secy. to the Govt., N. W. P.,
in the P. W. D.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Appointments.—The under-mentioned Officers are appointed Assessors of Income Tax, under Act XXXII. of 1860, subject to the supervision of the Deputy Commissioners of their respective Districts:—

Revenue Department, Nos. 1818-20, dated 3rd December 1860.

Captain H. A. Dwyer, Assistant Commissioner at Rawul Pindee.

Lieutenant G. G. Young, Assistant Commissioner, Attock.

Captain T. W. Mercer, Assistant Commissioner at Pind Dadun Khan.

Leave.—Assistant Surgeon J. M. Scanlan has obtained four weeks' leave, to enable him to proceed to the Presidency, preparatory to applying for leave to England, on Medical Certificate.

General Department, No. 3126, dated 3rd December 1860

R. H. Davies,
Secy. to Govt., Punjab.

LAHORE, 5TH DECEMBER 1860.

No. 465.—*Erratum.*—In Punjab Order No 438, dated 14th ultimo, making transfers to the Punjab Police Battalions, for Subadar "Ishmael Khan," transferred to the 8th Police Battalion, *read* "Jeoma Khan."

No. 466.—The Bunnoo Station Order dated 20th November 1860, by Lieutenant Colonel G. W. G. Green, C. B., Commanding, directing Lieutenant G. B. Crispin, 5th Punjab Cavalry, to act as Station Staff Officer, during the absence of Ensign L. Gustavinski on Command, or until further orders, is confirmed.

LAHORE, 8TH DECEMBER 1860.

1st Regiment Punjab Cavalry.

No. 468.—*Leave of Absence.*—Assistant Surgeon D. B. Daly, M. D., from 31st October to 30th December 1860, to proceed to Bombay, preparatory to applying for Furlough to Europe on Medical Certificate, under the new Rules, in extension of the leave granted in Punjab Order No. 356, dated 1st September last.

Guide Corps.—Cavalry.

No. 469.—*Promotion.*—Kote Dulfadar Hosain Kuli Khan to be Jemadar in room of Ibrahim Khan, promoted.

No. 471.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers of the Punjab Irregular Force are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay-Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

Names of Claimants.	Age.		Height.		Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay-Master payable.
	Years.	Months.	Feet.	Inches.					Names.	Rank.	Last Corps.					
Sahibzadee ..	60	0	5	2	Pathan.	Light color. Emaciated. Sunken cheeks. Small mole on left cheek.	Jismailah. Eusufzaie. Peshawur.	Mother.	Zanoon ...	Sepoy...	1st Punjab Infantry.	9th Aug. 1858	9th Aug. 1860	2-12	Life.	Meerut.
Ruthnoo ..	64	0	4	5	Rakroo.	A large wen on the neck. Wrinkled face. Very old in appearance.	Lillewana. Hurreeppore. Kangra.	Ditto..	Moosuddee	Ditto..	Ditto ...	31st May 1858	31st May 1860	2-12	Ditto	Ditto.
Kurmoo ...	65	0	5	1	Seikh, Dillow.	Dark complexion. Very aged in appearance. Stooped and wrinkled.	Raison. Handeeah. Putiala.	Ditto..	Lall Sing	Ditto...	Ditto ..	4th Sept. 1858	4th Sept. 1860	2-12	Ditto	Ditto.

G. Hutchinson, *Major*,

Offg. Secy. to Govt., Punjab,

Military Department.

Orders by the Board of Revenue, Lower Provinces.

CIRCULAR No. 71.

LAND REVENUE.

THE following Rule to be added as No. XVI. to those circulated with the Circular Order No. 5, dated 16th February 1858.

W. J. ALLEN, and A. GROTE, } ESQS.

All Revenue Officers when submitting Drafts of Declarations to be made under Section II., Act VI. of 1857, are required to report, at the same time, the estimated fair value of the land and property in question. They should also state whether the owner is willing to sell the property, and if so, at what price.

H. L. DAMPIER,
Offg. Secretary.

BOARD OF REVENUE, L. P.; *Fort William, The 11th December* 1860.

Opium Notification.

NOTICE is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt

for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861 -	1220	560	1780
Do.	Thursday, 7th March „ -	1220	560	1780
Do.	Wednesday, 10th April „ -	1220	560	1780
Do.	Wednesday, 8th May „ -	1220	560	1780
Do.	Monday, 10th June „ -	1220	560	1780
Do.	Monday, 8th July „ -	1220	560	1780
Do.	Monday, 5th August „ -	1220	560	1780
Do.	Monday, 9th September „ -	1220	560	1780
Do.	Tuesday, 7th October „ -	1220	560	1780
Do.	Wednesday, 6th Nov. „ -	1220	560	1780
Do.	Thursday, 5th December „ -	1214	631	1845
	Total -	13441	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government

shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
* Behar ...	14,664
Benares ...	6,761
	21,425

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each "year, and the price for the same shall be determined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

Article of the Convention above referred to.

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

Notice.

THE First and Second Despatches of Behar and First of Benares Opium, consisting of 10,587 Chests of the Provision of 1859-60, having arrived, an examination of the Drug will take place at the Opium Godowns, on Thursday next, the 20th instant, at 11 o'clock, at which the Public are invited to attend.

Opium.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 17th December 1860.

No. 1420.

Notification.

ALL Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 11th December 1860.

No. 1418.

Notification.

THE Public are hereby reminded that, on and after the 1st proximo, Bills of Exchange, Drafts, Hoondees, Letters of Credit, Promissory Notes, and other orders and obligations for the payment of money after date or sight, drawn in this Country, will be subject to the Stamp Duties imposed by Act XXXVI. of 1860.

Stamps.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 15th December 1860.

No. 1384.

TENDERS are hereby invited for the supply, in whole or in part, of four lakhs (400,000) Indian Maunds of Scinde Salt deliverable to the Government Officers at the Sulkea Golahs. Each Tender must specify the rate per 100 Maunds, including cost, freight, and all charges whatsoever, at which the Salt will be supplied under the following conditions:—

1. That the Salt shall be clean and good and be shipped from Kurrachee by the end of May next.

2. The Vessels while discharging the Salt to occupy at their own expense the Moorings laid down by Government opposite Sulkea.

3. The Government Officers connected with the Sulkea Golahs will take delivery of the Salt over the Vessel's side at the rate of about 100 Tons per diem.

4. The cost will be paid only after delivery of the Salt into the charge of the Government Officers at Sulkea, and upon the quantity weighed into Store there on production of receipts from the Superintendent of the Depôt.

5. The Tenders will all be opened on the 26th instant, but the Board reserve to themselves the right of rejecting any Tender without assigning a reason for doing so.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 14th December 1860.

NOTICE.

THE attention of Officers in charge of the under-mentioned Treasuries is requested to the subjoined remarks upon the errors and omissions in connection with the Income Tax observable in their Interest Registers recently furnished to this Office :—

I.—Fresh Registers from the following Treasuries necessary.

Names of Treasuries.	Loan.	Month.	REMARKS.
Ahmedabad ..	1842-43 ..	August 1860	Assessment of Interest has been omitted in these Registers.
Agra ...	Ditto ...	Ditto	
Derah Doon .	Ditto ...	Ditto	
Darjeeling ..	Ditto ...	Ditto	
Ditto	Ditto ...	July 1860	
Ghazeepore ...	5 per Cent. of 1856-57	September 1860	
Ditto ...	Ditto ...	August 1860	
Ditto ...	3½ per Cent. of 1853-54	September 1860	
Kumaon ...	1842-43 ...	August 1860	
Mymensing ...	Ditto ...	Ditto	
Moradabad ...	Ditto ...	Ditto	
Madura ...	Ditto ...	Ditto	
Nimar ...	Ditto ...	Ditto	
Simlah ...	5 per Cent. of 1856-57	Ditto	
Saidapet ...	1842-43 ...	Ditto	
Seetapore ...	Ditto ...	Ditto	
North Arcot ...	Ditto .	Ditto	
Derah Doon ...	5 per Cent. of 1856-57	Ditto	Tax omitted on No. 32248, for Company's Rupees 500.
Lahore ...	1842-43 ...	Ditto	Tax omitted on Nos. 686, for Rupees 1,000, and 12656 of 16065, for Rupees 500.
Madras ...	5 per Cent. of 1856-57	Ditto	Tax omitted on Nos. 45102, 74398, 80270, and 81114.

II.—In the following Registers Duty has been incorrectly levied, Registers to be amended to avoid errors in future.

Names of Treasuries.	Loan.	Month.	Incorrect items of Assessment.	Correct Assessment.	REMARKS.
Lahore ...	5 per Cent. of 1856-57	September 1860	3 12 0	3 13 0	
Burdwan ...	1842-43 ...	August 1860	5 5 0	5 4 0	
Kurrachee ...	Ditto .	Ditto	0 6 0	0 5 0	
Jessore ...	Ditto ..	September 1860	19 11 0	19 12 0	
Ditto ..	5 per Cent. of 1856-57	Ditto	1 15 0	2 0 0	
Mysore ...	1842-43 ...	August 1860	1 8 0	1 9 0	
Humeerpore ...	Ditto ...	September 1860	0 7 0	0 5 0	

III.—The Pie should be omitted, vide Paragraph 4 of the Accountant-General's Circular No. 899, dated 15th August 1860.

Names of Treasuries.	Loan.	Month.	Remarks.
Poona ...	1842-43 ...	September 1860.	
Malabar ...	Ditto ...	August 1860.	
Masulipatam ...	Ditto ...	Ditto.	
Kurnaul ...	Ditto ...	Ditto.	
Kamroop ...	Ditto ...	Ditto.	
Bellary ...	Ditto ...	Ditto.	
Trichinopoly ...	Ditto ...	Ditto.	

IV.—Not liable to Assessment Duty to be remitted.

Names of Treasuries.	Loan.	Month.	Remarks.
Saharunpore ...	1854-55 ...	September 1860.	
Behar ...	Ditto ...	Ditto.	

V.—Fresh Registers requested from the following Treasuries.

Names of Treasuries.	Loan.	Month.	Remarks.
Travancore ...	1842-43 ...	August 1860	Irregulary assessed @ 4 per Cent. instead of @ 1 and 3 per Cent. respectively, *vide* Circular No. 899, Paragraph 3, dated 15th August 1860.
South Arcot ...	Ditto ...	Ditto	
Tinnevelly ...	Ditto ...	Ditto	Calculations erroneous; should be made according to the Income Tax Table already supplied.
Patna ...	Ditto ...	Ditto	
Chittagong ...	Ditto ...	Ditto	
Moorshedabad ...	Ditto ...	Ditto	Assessment has been omitted on Nos. 18272 to 18277.

Copy forwarded for information and guidance.

Fort William;
Acctt. Genl.'s Office,
Interest Department,
The 4th December 1860.

E. Drummond,

Acctt. Genl. to the Govt. of India.

To

The Officer in Charge of the Treasury.

Notification.

To Oude Treasury Officers in continuation of Circular No 122, dated 13th September 1860.

It having been intimated to this Office by the Chief Commissioner, Oude, that a Commission of twelve annas per Seer will be allowed to Vendors of Abkaree Opium in the Province, it is requested that the payments in this account may be distinctly debited to "Abkaree," subordinate to "Charges General of the Oude Territory," the debits being supported by the payee's original receipts, which may be taken if convenient on a single sheet.

In cases of wastage of Opium, the amount of ascertained loss should be charged under the same heads of account at the rate of Rupees 5-8 per Seer by a credit per contra to "Miscellaneous Advances," the debit being supported by a Statement of the wastage, countersigned by the Divisional Commissioner. Charges connected with the transportation of the Drug should ordinarily be included in Contingent Bills.

To the same Officers in continuation of Circular letter, dated 18th October 1860.

Advances on account of Opium Cultivation in Oude should be debited to "Bengal," on the original receipts of the Officers of the Benares Opium Agency to whom they are made.

E. Drummond,
Accott. Genl. to the Govt. of India.

Fort William;
Accountant General's Office,
Durbar and Revenue Department,
The 12th December 1860.

Circular No. 1062.

To

Collector of

Salt Agent of

Opium Agent of

Sir,—I have the honor to request that you will communicate to this Office punctually on the 1st of each month, the gross amount of receipts on account Income Tax in your Treasury for the month preceding.

2. These instructions do not in any way supersede those prescribed by Circular No. 1056, dated 31st August 1860.

I have, &c.,

(Sd.) W. Waterfield,
Offg. Accott., Govt. of Bengal.

Fort William,
Office of Accott. to the Govt. of Bengal,
The 12th December 1860.

Circular No. 1063

To the Collector of

A standard form of Land Revenue Transfer Bill (with Advice,) has been supplied to the Superintendent of the Alipore Jail Press, and registered as *No. 1 of Returns to Bengal Accountant.*

Indents should be drawn out with reference to the above specification, and sent direct to the Superintendent of the Press.

(Sd.) W. Waterfield,
Offg. Accott., Govt. of Bengal.

Circular No 1064.

To the Collector of

Sir,—I have the honor to request that fractions of a Pie may be carefully excluded from your Accounts in future. The Accounts should be kept in Company's Rupees, Annas, and Pies, as directed by Circular No. 526, dated 23rd January 1836.

I have, &c.,

(Sd.) W. Waterfield,
Offg. Accott., Govt. of Bengal.

Fort William;
Office of Accott. to the Govt. of Bengal,
The 13th December 1860.

Circular No. 1065.

To

The Collector of

Sir,—With reference to the orders of Government noted in the margin,* I have the honor to request that you will open two† Heads in your Treasury Account for the exhibition of charges incurred by the Magistrate from the Funds which are annually assigned by Government for the repair and construction of Roads.

2. The present Head of "District Roads' Fund" should be discontinued, and plus and minus Memoranda corresponding to the two new Heads should be appended to your Accounts.

* No 3943, dated 14th November 1859.
No. 4592, dated 31st October 1860.
Circular to Commissioners, No. 4735, dated 22nd November 1860

† *(Subordinate to "Local Funds.")*
Amalgamated District Roads' Fund,—General.
Amalgamated District Roads' Fund,—Local.

I have, &c.,

(Sd.) W. Waterfield,
Offg. Accott., Govt. of Bengal.

Fort William;
Office of Accott. to the Govt. of Bengal,
The 13th December 1860.

Notification.

Civil Auditor's Office.

Fort William, the 19th December 1860.

The following instructions regarding the preparation and submission of Contingent Bills are published with the authority and sanction of the Government of Bengal:—

I.—Revenue.

1. *One* Bill for each Office is to be prepared every month and to contain *every* item of contingent expenditure incurred during the previous month.

2. Supplementary or separate Bills are inadmissible; any items that may be omitted, as well as all retrenchments for want of explanation or other causes, are to be brought on the next Monthly Bill under the requisite authority, and the date of the Bill from which such retrenchment was made is to be specified.

3. Vernacular documents in support of contingent (as well of any other) charges are inadmissible, there being no Translating Establishment in the Civil Audit Office.

4. Revenue Contingent Bills, after being duly signed by Heads of Offices, to be forwarded for countersignature to the Commissioner, who is then to transmit them direct to this Office *and not return them to the Collector.*

II.—Magistrate's Contingent Bills.

1. As these Bills are made up of Judicial and Police charges they are to be prepared according to following Form in double columns, showing in the one those charges which are to be countersigned by the Judge, and in the other those which are to be countersigned by the Commissioner: —

Authority.	Nature of Charge.	Judicial and other charges to be countersigned by the Judge.			Police and other charges to be countersigned by the Commissioner.		
	Total						

2. As in the Revenue, so in the Fouzdary, *one* Bill is to contain *every* item of expenditure incurred during the preceding month.

3. Fouzdary Contingent Bills to be sent by the Magistrate, after signature, to the Office of the Judge for countersignature, on the reverse of the Bill, to the amount of charges coming under his authority of sanction.

4. After such countersignature, the Judge should forward the Bill to the Commissioner for a similar dealing with those items that appear under the final column.

5. The Commissioner should then send the Bill *direct* to the Audit Office for check, registry, and audit.

6. As a rule, and to facilitate reference, all Contingent Bills should be alphabetically arranged, beginning with all items whose initial letter is A., and so on through the alphabet.

The above instructions are not applicable to Jail contingent expenditure, which, as hitherto, will be countersigned by the Inspector-General of Jails.

Hugh Sandeman,
Offg. Civil Auditor.

Notice.

Bankers and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. Perry,
Offg. Superintendent.

Supdt. of Stamps' Office,
The 13th December 1860.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 090601.

E. Bickers,
Extra Assistant Commissioner,
in charge of Treasury.

Lucknow Treasury Office,
The 30th November 1860.

Notice.

Under instruction, the Farm of Phultah Ghât Ferry, eighteen miles North of Calcutta, on the Grand Trunk Road between Barrackpore and Hooghly, will be sold by Public Auction at noon on the 27th day of December 1860, at the small Road Chowkie at Gyretty Ghât.

Each person intending to bid will deposit the sum of three hundred Rupees prior to sale, which will be returned after sale to all except to the highest bidder, who will have also his deposit returned on signing his agreement and payment of his security.

Edward Rooke,
Ex. Engr., 1st Divn., Gd. Tk. Road.

১৭০ নম্বর ।

ইস্তাহারনামা কাছারি এক্জিকিউটিব ইঞ্জিনীয়ার ফার্ষ্ট ডিবিজান গ্রাণ্ড ট্রাঙ্ক রোড উপস্থিত শ্রীযুত ডিপুটি কমিস্যরি এডওয়ার্ড রুক সাহেব জেলা বাকুণ্ডা মোকাম রাণীগঞ্জ সন ১৮৬০ সাল তারিখ ৮ ডিসেম্বর ।

সৎপ্রতি সর্ব্ব সাধারনের জ্ঞাতার্থে লেখা যাইতেছে যে মোৎ পলতার গুজার ঘাট অর্থাৎ ফার্ষ্ট ডিবিজান গ্রাণ্ড ট্রাঙ্ক রোডের ১৮ নম্বর মাইলের উত্তর বারাকপূর ও হুগলির মধ্যে যে পারাপারের ঘাট আছে তাহা সন হালের ২৭ ডিসেম্বর তারিখে দিবা দুই প্রহরের সময়ে মোৎ গরিটিতে উক্ত রাস্তার চৌকী ঘরে সরকারি ডাক নিলামে উক্ত গুজার ঘাট বিক্রয় হইবেক ।

১ দফা ।

যে কেহো ব্যক্তি ঘাট লইবার প্রার্থনা রাখিবেন তাহাকে নিলামের পূর্ব্ব ৩০০০ তিন শত টাকা সরকারে জমা রাখিতে হইবেক কারণ সরকারি নিলামে ঘাট খরিদ করিয়া অস্যপি অধিকার হয়েন তবে ঐ টাকা সরকারে বাজেআপ্ত হইবেক নচেৎ নিলামে বিক্রয় হইলে আপনং টাকা ফেরত পাইবেন এবং যে ব্যক্তি সকলের অপীক্ষায় উচ্চ পনে নিলামে ডাক করিবেন তাঁহাকেই ঘাট দেওয়া জাইবেক কিন্তু তাঁহাকে রিতি মত করারনামা লিখিয়া দিয়া দস্তুর মাফিক জামিনের কারণ টাকা আমানত করিতে হইবেক ইতি ।

Edward Rooke,
Ex. Engr., 1st Divn., Gd. Tk. Road.

Commissariat Department.

No. 95.

The following Contract has been concluded in the Presidency Division, Commissariat Department:—

10,000 lbs. best genuine Europe Pickles, at 0-6-0 per lb., for the use of Troops returning to England.

W. B. Thomson,
Commissary General.

No. 96.

Statement showing the rates at which "Moteeram," Contractor for the supply of the minor Articles of a Soldier's Ration at Nynee Tal, agrees to supply each Article separately:—

		Station.			*Command.*		
		R.	A.	P.	R.	A.	P.
Rice	4 oz.	0	0	4	0	0	5½
Sugar	2½ drs.	0	0	5½	0	0	7
Salt	1 dr.	0	0	2	0	0	3
Vegetables	1 lb.	0	0	5	0	0	6
Fire-wood	3 lbs.	0	0	4½	0	0	5½
Total ...		0	1	9 p. hd.	0	2	3 p. hd.

W. B. Thomson,
Commissary General.

Commy. Genl's. Office;
Fort William,
The 1st December 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

Notice.

All persons having claims against the Estate of the late Charles Bladen Taylor may, by letter, apply to the undersigned, when they may hear something to their advantage. For the interests of those concerned, it is requested that all claims in full be duly communicated within one month after date of this Advertisement.

Geo. B. Taylor.

Benares,
The 15th December 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar:
Superintendent's Office,
The 16th July 1860.

Bank of Madras.

Applications for the Office of Secretary and Treasurer to the Bank of Madras will be received until the 1st February 1861. Salary 1,500 Rupees per mensem, without a residence.

Applicants are requested to forward copies of their testimonials (originals to be produced when required), and to state their age, length of residence in India, and full particulars as to past and present employment.

By Order of the Board,

H. Nelson,
President.

Bank of Madras,
The 15th December 1860.

N. B.—Applications are to be addressed to "the President, Bank of Madras"

In the matter of "The Delhi Bank Corporation Limited."

Notice is hereby given, that the above Bank was duly registered under the above Title on the tenth day of October one thousand eight hundred and sixty, pursuant to Act No. VII. of 1860 of the Legislative Council of India, entitled "an Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability," and that the said Bank has been duly incorporated and is a Company "Limited," pursuant to the Act No. XIX. of 1857, entitled "an Act for the incorporation and regulation of Joint Stock Companies and other Associations either with or without limited liability of the Members thereof."

R. M. Thomas,
Solicitor for the said Bank.

PROCLAMATION

By His Highness Sree Palpanabha Dausa Vunchee Baula Rama Vurmah Koolashagara Kireeda Padee Munnay Sooltan Maharauj Rajah Rama Rajah Bahaudur Shamsheer Jung, Rajah of Travancore, under date the 30th day of Toolam 1036, *corresponding with the 13th day of November* 1860.

WHEREAS the Pepper Monopoly, as hitherto administered in the Country, has been found to be a source of oppression and to discourage the cultivation of Pepper for which the Country is so well adapted; and whereas a better system of taxing this staple may be substituted; We hereby notify to all, that the Pepper Monopoly will cease from the 18th Dhanoo 1036, corresponding with the 31st December 1860.

2. The Growers of Pepper are hereby released from the obligation to make over the produce to the Sircar, and are entirely at liberty to dispose of it as they may deem most to their advantage, as they dispose of Coppra, Areca Nuts, and such other produce.

3. After the 31st December 1860, the owners
18th Dhanoo 1036
of Pepper will be at liberty to export the article as private merchandize. A Duty of 15 Rupees per Candy of 500 lbs. will be charged on all Pepper exported from Travancore, whether by land or sea. The Duty will be levied at such places, and under such rules, as will hereafter be appointed.

4. We deem it right, with a view to ensure the fullest encouragement to the increased production of Pepper, to notify on this occasion, that there will be no Tax specially imposed on Pepper Vines; but that where land is hereafter granted for Pepper cultivation the Sircar reserves the right of taxing it moderately, according to its quality, and in reference to the value, not of the Pepper that may be grown upon it, but of its ordinary produce.

5. Lest any persons should be apprehensive, or should be persuaded by designing persons, that, in consequence of this change, they will not get as large a price as before for their Pepper, We hereby notify, that for one year from this date, if any persons should voluntarily bring Pepper to the Sircar, they shall be paid the Sircar price for it as heretofore; but, as beforesaid, they are at liberty to sell it to whomsoever they please, at as high a price as they can obtain.

(True Copy,)

T. MADARA ROW,
Dewan.

REGULATION I.

1036
1860-61.

Enacted by His Highness the Rajah of Travancore on the 6th November 1860, *corresponding with the 23rd Toolam* 1036, *for the levy of Port Dues at the Port of Allepey, within the Territories of His Highness.*

Preamble.

WHEREAS it has been found that the rates of Port dues levied at the Port of Allepey, under Regulation I. of 1835, are in excess of those levied at the neighbouring British Port of Cochin; and whereas it is the desire of His Highness the Rajah of Travancore that no higher dues should be collected than those prevailing at the latter Port; the following Rules are enacted, in modification of the provisions of the said Regulation:—

Port dues on Sea-going Vessels of 20 Tons and upwards, other than Dhonies and Country Vessels, entering Port.

1. Port dues, at the rate of one Anna per Ton, shall be chargeable in respect of every Sea-going Vessel of the burthen of 20 Tons and upwards, other than Dhonies and Country Vessels employed in the Coasting trade, which shall enter the Port of Allepey.

Port dues on Dhonies and Country Vessels.

2. Port dues shall be chargeable in respect of Dhonies and Country Vessels employed in the Coasting trade at rates equal to one-half the rates chargeable in respect of other Vessels.

Port dues leviable not oftener than once in sixty days.

3. Provided that no such dues, as aforesaid, shall be chargeable at the Port oftener than once in sixty days in respect of the same Vessel.

Port dues on Vessels leaving Port within seven days without breaking bulk.

4. Vessels entering the Port of Allepey, and leaving it within seven days, without discharging or taking in any Cargo or Passengers therein, shall be charged with one-half only of the Port dues which would otherwise be chargeable.

Port dues on Vessels entering Port in ballast.

5. Vessels entering the Port with ballast shall be charged with three-fourths only of the Port dues which would otherwise be chargeable.

Vessels exempted.

6. Vessels touching at and departing from the Port within forty-eight hours, without discharging or taking Cargo or Passengers, are exempted from all Port dues.

(True Copy,)

T. MADARA ROW,
Dewan.

VICE-CHANCELLOR WOOD AT CHAMBERS.—WEDNESDAY, THE 31ST DAY OF OCTOBER, IN THE 24TH YEAR OF THE REIGN OF HER MAJESTY QUEEN VICTORIA, 1860.

IN the MATTER of the Joint-Stock Companies Winding-up Acts, 1848 and 1849, and of the LONDON AND EASTERN BANKING CORPORATION.—Upon the application of the Official Managers of the said Corporation, and upon hearing the Solicitors for the said Official Managers and the Creditor's representative, and certain of the Contributories in person, and the Solicitors of certain other Contributories, and upon reading the joint affidavit of Charles James Fife Stuart and John Ball, the said Official Managers, sworn the 11th day of July 1860; another joint affidavit of the said Charles James Fife Stuart and John Ball, sworn the 31st day of October 1860; an affidavit of George Rice, sworn the 23rd day of July 1860, and another affidavit of the said George Rice, filed the 4th day of August 1860, and respectively filed upon the file of proceedings in this matter, it is peremptorily ordered that a CALL of £75 per Share be made on all the CONTRIBUTORIES of the said CORPORATION who have been settled upon the list of Contributories Classes A. and B. And it is peremptorily ordered that each of the said Contri-

butories who have been settled on the list of Contributories Class A. being Contributories resident in the United Kingdom, do, on or before Saturday, the 15th day of December 1860, pay to Mr. John Ball, one of the Official Managers of the said Corporation, at his Office, No. 3, Moorgate-Street, in the City of London, the balance, if any, which will be due from him after debiting his account in the Books of the said Corporation with such Call. And it is further peremptorily ordered that each of the said Contributories of the said Corporation who have been settled upon the list of Contributories Class B. being Contributories resident out of the United Kingdom, do, on or before Thursday, the 18th day of February 1861, pay to the said John Ball, as such Official Manager as aforesaid, at his Office, No. 3, Moorgate-Street aforesaid, the balance, if any, which will be due from him after debiting his account in the Books of the said Corporation with such Call.

HENRY LEMAN, Chief Clerk.

BURCHELLS, 5, Broad Sanctuary, Westminster,

Solicitors for the said Official Manager.

Underwriters' Screw Steam and Tug Company "Limited."

REGISTERED UNDER ACT XIX. OF 1857.

THE Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 3 o'Clock P. M.

By Order of the Directors,

DUTTS, LINZIE & Co.,

Secretaries.

CALCUTTA,
The 15th December 1860.

Partnership

IN the Firm of MESSRS. SOORJEECOOMAR SEN AND Co., carrying on business as Cloth Merchants and Bombay and China Goods' Dealers at No. 69½, Old China Bazar, of which SOORJEECOOMAR SEN, PANCHCOREE GOE, and SAMA CHURN DOSS are Partners, and every one among the Partners is authorized to sign for the Firm.

SOORJEECOOMAR SEN AND Co.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost,

THE under-mentioned Government Promissory Note, standing in the name of Lieutenant G. W. W. Fulton. Payment has been stopped in this Office:—

No. 12582 of 33098 of the 5 per Cent. Loan of 1841-42, for Rupees 500.

W. CLARK,
Offg. 2nd Asst. Accts. Genl.

FORT WILLIAM;
Loan Office,
The 14th December 1860.

Lost,

By capsizing of a Boat at Nimtollah Ghât, on the 5th April 1859, a Government Promissory Note, No. 3441, of 12th March 1854-55, a 5 per Cent. Loan, for Rupees 1,000. Payment of the same has been stopped at the Loan Office.

POOKOOSOOTUM MULLICK.

Lost,

THE Left Halves of Bank Notes, Nos. 07839B. and 20959B., for Rupees 25 each.

Lost,

Halves of the Bank of Bengal Notes Nos. 32524 for Rs. 10, and 12448 F. for Rs. 100.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 6866.

The Calcutta Bhaugy Despatch of the 5th instant for Cuttack and Chitterpore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhuddruck, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. Dove,
Post-Master General of Bengal.

Camp Sirsa,
The 13th December 1860.

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.			Address.	Destination.	Weight.
Calcutta ...	1	...	...	Resident ...	Hyderabad ...	205
Ditto ...	...	...	1	Pamphlet ...	Vizanagram ..	20
Ditto ...	...	...	1	Ditto ...	Vizagapatam ...	20
Ditto ...	...	...	1	Ditto ...	Nursapatam ...	20
Ditto ...	1	...	...	Resident ...	Hyderabad ...	13
Ditto ...	...	...	1	Pamphlet ...	Pooree ...	32
Ditto ...	...	...	1	Ditto ...	Cuttack ...	33
Ditto ...	...	...	1	Ditto ...	Ditto ...	13
Ditto ...	...	1	...	Kally Churn Roy ...	Ditto ...	46
Ditto ...	...	1	...	Ditto ...	Ditto ...	47
Serampore ...	1	...	...	Post-Master ...	Ditto ...	45
Ditto ...	1	...	...	Ditto ...	Pooree ...	45
Calcutta ...	...	1	...	W. L. Heeley ...	Cuttack ...	103
Ditto ...	1	...	...	Collector ...	Pooree ...	360
Ditto ...	1	...	...	Ditto ...	Ditto ...	280
Ditto ...	1	...	...	Ditto ...	Ditto ...	335
Ditto ...	1	...	...	Ditto ...	Ditto ...	200
Ditto ...	1	...	...	Ditto ...	Ditto ...	350
Ditto ...	1	...	...	Ditto ...	Ditto ...	340

W. H. McGowan,
Post-Master of Calcutta,
for Post-Master General.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2208.

The 10th December 1860.—The Overland Mail per Steamer *Colombo* will be closed on Saturday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Postage. Weight.	*Vid* Marseilles.	*Vid* Southampton.
Under ¼ ounce	Rs. 0 6 0	Rs. 0 4 0
¼ to ½ ounce	0 8 0	
½ to ¾ ounce	0 14 0	„ 0 8 0
¾ to 1 ounce	1 0 0	
1 to 2 ounces	2 0 0	„ 1 0 0

No. 4034.

The 18th December 1860.—The 23rd December falling on a Sunday, there will be no After-Packet on this occasion, owing to the Mail Steamer *Colombo* proceeding to Sea without anchoring at Kedgeree on the morning of the 24th instant.

No. 2207.

The 10th December 1860.—The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Wednesday, the 19th instant, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every quarter of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 3942.

The 13th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2273.

The 13*th December* 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th idem.

No. 2233.

The 14*th December* 1860.—Notice is hereby given, that the Mails for Port Blair and Rangoon, for transmission per Ship *Bahal Cais*, will be closed at this Office, on Monday, the 24th instant, at 6 P. M.

No. 2316.

The 14*th December* 1860.—Notice is hereby given, that the Mails for Penang, Singapore, and Hong-Kong, for transmission per Steamer *Fiord Cross*, will be closed at this Office, on Friday, the 21st instant, at 6 P. M.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10*th of November* 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters			No of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total	Southampton.	Marseilles.	Total.	
Nemesis	11th Dec 1860, at 5 P M.	6 P. M	8½ P. M	9⅗ P. M.	2 H. 45 M	1	3	7	35	23	58	
											7	
										Total	65	
										France	3	
										Hong-Kong	1	
										Singapore	1	
										Mauritius	1	
										Ceylon	1	
										Madras	2	
										Malta	1	Bag.
										Alexandria	1	„
										Cape	1	„
										Ditto	1	Packet.
										Mauritius	1	„
										Aden	1	„
										Suez	1	„
										Penang	1	„
										Bombay	1	„
										Hong-Kong	1	„
										Total	84	

The 17*th December* 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

No. 102.] [2701]

The Calcutta Gazette.

SATURDAY, DECEMBER 22, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 15TH DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 15th December 1860, and was referred to a Select Committee who are to report thereon after the 19th of March next:—

A Bill to amend the law relating to Minors.

WHEREAS it is expedient to simplify and amend the Law for hearing suits relative to the custody and nurture of minors; It is enacted as follows:— Preamble.

I. Any person interested in or asserting an interest in the proper custody or nurture of a minor, may make an application by petition to the Judge of any District in so far as a Civil suit might lawfully be instituted in the same behalf, and the Judge shall hear and dispose of the petition in like manner as the same matter preferred by the same party might have been heard and disposed of on being preferred by plaint in a Civil suit. Application.

II. Upon any such application being made, or at any subsequent stage of the proceedings, the Judge may cause any minor referred to therein to be produced in Court and may make such other order for the temporary custody and protection of the minor as may appear proper. Remedy.

III. In trying petitions preferred under this Act, the Judge shall be guided by the procedure prescribed in Act VIII of 1859 in so far as the same shall be applicable; and any orders made by the Judge may be enforced as if made in a regular suit. Procedure.

IV. An appeal shall lie to the Sudder Court from any order made by a Lower Court under this Act in the same manner as an appeal lies to the Sudder Court in regular suits. Appeal.

V. Petitions preferred under this Act to the Zillah Court or to the Sudder Court may be written on the Stamp paper prescribed for petitions in those Courts respectively; and nothing in this Act shall be taken to interfere with the jurisdiction exercised under the Laws in force by the Courts of Wards; or under Act XXI of 1855 and Act XL of 1858. Stamps on Petitions. Saving of laws.

VI. The term "Judge" in this Act shall include the principal Civil Court of any district not being within the jurisdiction of a Court established by Royal Charter. Interpretation.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 2443.

Fort William, the 20th December 1860.

Notification.—THE attention of all Public Officers is requested to the following Section of the Post Office Act, No. XVII. of 1854. Any Public Officer, *unless acting by express order of Government*, who detains a Mail or opens a Mail Packet in transit, renders himself liable to the penalty prescribed by this Section:—

"SECTION LI.—It shall not be lawful for any "person, unless acting by "express order of the Govern- "ment, to detain, except for a "Criminal offence, a Post Office Messenger, "whilst carrying the Mails, or to detain any car- "riage or horse upon which the Mails are being "carried, or on any pretence to open a Packet in "transit from one Post Office to another; and "every person who shall be guilty of any of the "above-mentioned offences shall be punished with "a fine not exceeding five hundred Rupees." "Penalty for detaining Mails."

No. 2444.

The 21st December 1860.

Under the provisions of Section III., Act XL. of 1860, the Hon'ble the President in Council hereby prescribes the 1st of May 1861 as the date on and after which the Duty chargeable on the transfer of the Shares of any Banking Corporation, or Joint Stock Company, which, by any Laws applicable to such Corporation or Company can be effected by simple endorsement, shall be denoted by an Adhesive Stamp, or more than one Adhesive Stamp.

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

Camp Benares, the 10th December 1860.

THE following Despatches upon the subject of adoptions, as affecting succession in the Native States and Principalities of India, are published by order of His Excellency the Governor General.

A. R. YOUNG,
Offg. Secy. to the Govt. of India, with the Govr. Genl.

No. 43A.

Simla, 30th April 1860.

TO THE RIGHT HON'BLE SIR C. WOOD, *Bt., M. P., Her Majesty's Secretary of State for India.*

SIR,—IN accordance with the intention expressed in my Despatch No. 16, of the 6th of December last, I desire to bring to the notice of Her Majesty's Government the general subject of adoption, as affecting the succession to the Native States and Principalities of India.

2. I have in the course of my recent march through Upper India been forcibly struck by the want of some clear and well understood rule of practice in our dealings with the Princes and Chiefs upon this subject.

It is not that the measures taken, under the orders of the late Court of Directors, in dealing with doubtful or lapsed successions, have not in many instances been liberal, and even generous; and certainly there is not, at the present moment, any disposition on the part of Native States to doubt the general good will towards them of the paramount power. But there appears to be a haze of doubt and mistrust in the mind of each Chief as to the policy which the Government will apply to his own State in the event of his leaving no natural heir to his throne, and each seems to feel, not without reason, that in such case the ultimate fate of his Country is uncertain.

3. It is to this alone that I can attribute the extraordinary satisfaction with which my assurance to Sindiah that the Government would see with pleasure his adoption of a successor if lineal heirs should fail him, and that it was the desire of the paramount power that his House should be perpetuated and flourish, was accepted by those attached to his Court;—to the extent that at Gwalior the news was received with rejoicing very like that which would have marked the birth of an heir. For there is not a State in India, which has had stronger or more practical proofs of the wish of the British Government that its integrity should be maintained than Gwalior; from the time when, in 1826 and 1827, the then Maharajah was in his last illness perseveringly pressed by Lord Amherst to adopt an heir, and was assured that nothing could be further from the wish and intention of the Government than to exercise then or thereafter any intervention in the internal administration of his Country, or to pretend to control the succession to his State down to 1843, when the present Maharajah, then a child, was placed upon his throne, and confirmed in the possession of it by Lord Ellenborough in person.

4. To the same cause I ascribe the manifest pleasure of the Maharajah of Rewah when a like assurance was given to him. He said to me that his family had been in Rewah for eleven hundred years, and that my words had dispelled an ill wind that had long been blowing upon him. A son had lately been born to him; but if any Prince might reasonably expect his adoption of a successor to be respected without a special promise to that effect, it would be one who is bound to us by treaty, and who can show an unusually long and uninterrupted descent from an ancient Rajpoot stock, which for centuries has steadily held its own against all intrusion whether by Mahomedans, Mahrattas, or Pindaries, as is the case with the Maharajah of Rewah.

5. I could adduce other instances, such as those of the Maharajah of Cashmere, the Maharajah of Putteala, and the Chiefs of the Cis-Sutlej Country, in which the value attached to the announcement, and the eagerness to have it solemnly recorded, were strongly marked.

6. I believe that the chief cause of this feeling is the vagueness that has prevailed in our policy respecting adoptions. That policy has not only been incoherent, but even when an adoption has been admitted there has often been long discussion in India and references to the Home Government, before a final decision has been taken, thereby giving rise to doubts of our real desire to admit it.

7. But it is not only through what has passed between the Government of India and Native Courts that our hesitation and uncertainty have been made manifest to the latter. Within the last ten or twelve years, the discussion between the Government of India and the Home Government, and the keen conflict of opinions between individuals of experience and of the highest authority in India and in England, upon this question of adoption, have been laid bare to all who have chosen to examine them. Since 1849, the official correspondence on not less than sixteen or seventeen cases of doubtful succession and of adoption have been printed by orders of Parliament. In these papers, there is every variety of opinion as to the claims of Native States on the one hand, and as to the duty, rights, and policy of the British Government on the other.

And it must not be supposed that, because these documents are published in Blue Books and in English, they are beyond the knowledge of Native Courts. They are, on the contrary, sought for and studied by those whose dearest prospects they so closely affect. It is not many months since I was informed by the Governor General's Agent in Central India, that a Native Court had received from England the Parliamentary Papers on Dhar before they had reached my own hands.

8. A brief examination of the papers named in the margin will show how irreconcilably at variance with each other are the views which the highest authorities have taken of a subject which lies at the very root of the future existence of Native States.

Papers relative to the Rajah of Sattara, printed by order of the House of Commons, March 1st, 1849.
Papers respecting the succession by adoption of Sovereign Princes in India, printed by order of the House of Commons, February 15th, 1850.
Papers on the annexation of Jhansi, printed by order of the House of Commons, July 17th, 1855.
Papers on the annexation of Kerowlee, printed by order of the House of Commons, August 3rd, 1855.

9. There is disagreement even on the first fundamental point of all,—our own duty.

In one place it is urged that we are bound not to neglect rightful opportunities of acquiring territory or revenue by refusing to permit adoption in independent States where there has been a total failure of all heirs; and that we should take these opportunities of consolidating our territories, and of getting rid of petty intervening Principalities.

See Minute of Lord Dalhousie on Sattara, August 30th, 1848, paragraphs 25 to 30, and on Kerowlee, August 30th, 1852, paragraph 7.
See Minutes of Mr. Lowis on Kerowlee, September 26th, 1852.
See Minutes of Mr. Willoughby on Sattara, May 14th, 1848.

In another place, and by other authority, it is contended that the absorption of small independent principalities which happen to be surrounded by our own territories, will not always augment our power, but will be a source of weakness to ourselves without being a benefit to the people.

See Minute of Sir J. Littler on Sattara, September 5th, 1848.
See Dissent of Mr Shepherd on Sattara, January 6th, 1849.
See Dissent of Mr. Tucker on Sattara, January 3rd, 1849.

10. Neither is there agreement on the subject of our own rights. On this head there arise, as might be expected, many complications from differences of origin, of race, and of tradition amongst the various Native States. Some are designated "independent," as having maintained their existence under successive paramount dynasties, and having suffered comparatively little interference in their internal affairs from any. Such are the Rajpootana States, some of the Bundelcund States, and others. Some are called "dependent" as having been created or re-established by the Moguls, or the Peishwa, or ourselves, and as having been invested in some instances with authority short of Sovereign authority. Such were Sattara, Jhansi, Jaloun. Then there are disputed points arising out of race and usages:—whether in a Rajpoot State the widow of a Rajah may adopt a son without having received her husband's permission? To what extent in a Rajpoot State the voice of the principal Officers of the State is necessary to the recognition of the succession? Whether in a Bundela State the Chief may adopt a stranger to the exclusion of collaterals? Whether in Hindoo States generally the senior widow of a Chief is allowed to adopt unreservedly, or is limited to a choice within certain degrees of affinity? These are points of nicety which probably it would be impossible to rule absolutely, and with satisfaction to all. But, putting aside for the present all small complications, there remain broad and important questions of right on our part, upon which the very highest of our Officers are at issue.

11. In one paper it is maintained to be beyond doubt that a Prince's adoption of any individual does not constitute the latter heir to the Principality, or to Sovereign rights, until the adoption has received the sanction of the Sovereign power; and that this sanction may be withheld even from independent States.

See Minute of Lord Dalhousie on Sattara, paragraphs 8, 9, and 30.
See Minute of Mr. Willoughby on Sattara, paragraph 10.

Elsewhere it is confidently laid down that Hindoo Sovereign Princes, in failure of heirs male of the body, have a right to adopt to the exclusion of collateral heirs, and that the British Government is bound to acknowledge the adoption, provided that it be regular and not in violation of Hindoo law; and further, that even in the case of a fief or dependency a legal adoption cannot be barred by the Government or Lord paramount.

See Minutes of Lord Metcalfe, October 29th, 1837.
See Minute of Lord Auckland on Oorcha, January 2nd, 1842, paragraph 4.
See Minute of Sir George Clerk on Sattara, April 12th, 1843, paragraphs 11 and 12.

12. It is impossible that the minds of Native Rulers, and of their people, should not be disquieted so long as such a question as this, bearing as it does upon every class of State, independent and dependent, is allowed to remain in doubt. For the doubt has been only partially resolved by the decision of the Court of Directors. The Court were "fully satisfied "that by the general law and "custom of India a dependent "Principality, like that of Sattara, cannot pass to an adopted heir without the consent of the paramount "power." But this decision extends only to dependent Principalities, and not even to these unreservedly; for all dependent Principalities are not like that of Sattara, which was created or resuscitated by the British Government upon conditions framed by that Government, and of which that Government might perhaps be assumed to be the rightful interpreter.

See Despatch from the Court of Directors, to the Government of India, January 21th, 1849.

In another place, the Court of Directors draw a marked distinction between the case of Sattara, a State of recent origin, and of our own creation, and that of Kerowlee, an old Rajpoot State, which has existed from a time long anterior to our rule in India. But there is no admission that even in such a case as that of Kerowlee we are bound to recognise an adoption. It is rather implied that the question is one of expediency, and that even in that case there might have been grounds for taking the opportunity to substitute our own Government for that of a Native Ruler.

See Despatch from the Court of Directors, to the Government of India, on Kerowlee, January 26th, 1853.

13. Another point upon which strong difference of opinion will be found in the papers referred to, and which has a most important bearing upon the claims of many Native States, is the meaning of the words "heirs and successors," in the several treaties and grants in which we find them used.

The instances in which the Government of India has bound itself by engagements or concessions to a Chief and "his heirs and successors," or "to his heirs for ever," without explanation of what is to constitute the right of succession or inheritance, are very numerous. The question

arises whether the expression is to be interpreted according to our own sense, which would limit it to heirs and successors by blood, or to be extended to heirs and successors by adoption, when the adoption has taken place in accordance with Hindoo law, and with the custom of the other party to the engagement.

14. This question has never, so far as I know, received an authoritative answer. Perhaps the decision of the Court of Directors on the case of Sattara may be regarded as having determined it against the admission of an adopted heir and successor where a dependent Chiefship is concerned; but this is not clear, for other considerations were mixed up in that case.

It is a question which is sure to recur. There are several of the Hill States, the possession of which was confirmed to their respective Chiefs by special grants after the Goorkha War of 1814, and in dealing with which a decision upon it may any day be called for, owing to the terms in which the grants are couched.

15. Whilst there has been so much doubt as to the duty and rights of our Government in India, there has not been less as to its policy.

16. Probably that view of our policy which would prescribe the retention in our hands of the power to disallow adoption, and thereby to secure to ourselves an accession of territory, could not be expressed in terms more moderate or less calculated to alarm Native States than those used by Lord Auckland, when, in reference to the Colaba succession, he declared that we ought to "persevere "in the one clear and direct course of abandoning "no just and honorable accession of territory or "revenue, while all existing claims of right are at "the same time scrupulously respected."

But this declaration contains nothing re-assuring or clear to those who will be most affected by it. It has been shown that the opinions of the very highest authorities in India and in England, —of those, in fact, with whom alone the decision of such matters rested,—have differed widely as to what accessions of territory would be just, and as to what claims of right do exist, and do deserve our respect.

17. Nor does it appear possible to lay down these points with certainty by any declaration, however detailed and elaborate.

We profess indeed to be guided by the Hindoo law, and by the practice of those who have preceded us as Rulers in India. But as to what that practice has been we are not agreed amongst ourselves. If indeed we never referred to it but for the purpose of avoiding carefully all new encroachments upon the liberties of Native States, and with the determination that our authority in questions of succession should be exercised with at least as much forbearance as was shown by the Mahomedans and the Mahrattas, a little uncertainty would be immaterial. We could easily make sure of erring only on the right side. But it has been appealed to in support of a pretension to withhold our assent to adoption even in the case of independent States, thereby making the State a lapse to the British Government; and yet we have not shown, so far as I can find, a single instance in which adoption by a Sovereign Prince has been invalidated by a refusal of assent from the paramount power.

18. I venture to think that no such instance can be adduced, and that the practice which has prevailed is truly described by Sir Henry Lawrence, where he says,—

See Letter from Sir H. Lawrence on Kerowlee, 17th November 1853.

"The confirmation of the "Suzerain is necessary in all cases; he is the arbi- "trator of all contested adoptions; he can set "aside one or other for informality, irregularity, or "for misconduct; but it does not appear by the "rules or practices of any of the Sovereignties, or "by our own practice with the Istumrardars of "Ajmere, that the paramount State can refuse "confirmation to one or other claimant, and con- "fiscate the State, however small."

I am aware that Sir Henry Lawrence, who when this was written was the Agent of the Governor General in Rajpootana, speaks only of that part of India. But although the strong brotherhood of the Rajpoot States, their geographical position, and other circumstances, caused their relations with the Emperors of Delhi to remain more clearly defined and less subject to capricious change than those of other feudatory States, I believe that there is no example of any Hindoo State, whether in Rajpootana or elsewhere, lapsing to the paramount power by reason of that power withholding its assent to an adoption.

19. It has been argued that the right to grant sanction implies the right to withhold it. This, however sound logically, is neither sound nor safe practically. The histories of feudal Governments furnish abundant examples of long established privileges habitually renewed as acts of grace from the paramount powers, but which those powers have never thought of refusing for purposes of their own or upon their own judgment alone.

See Minute of Mr. Reid and Lord Falkland on Sattara, 25th April, and 28th July 1848.

20. Then as regards our other rule of guidance, the Hindoo law. It has been said by one who is well competent to speak on the subject that, "it is hunting after a shadow to search for laws of inheritance to Chiefships in India, so fixed as the Government desires to obtain."

See Letter of Sir George Clerk on the Chiefship of Bughat, 10th November 1842.

* * * * * * * *

"The Hindoo law, which is so comprehensive regarding rights to private property, does not provide distinctly for Chiefships. It is not fair therefore to desire a claimant to support his pretensions by adducing fixed laws." And in the same letter it is observed, in reference to certain views of the right of succession amongst the Hill Chiefs, that "it is the inconsistency, caprice, and mutability of our opinions regarding all great principles that is the bane of our supremacy in India." I fear that as regards the matter now under consideration this is too true.

21. And now I would beg Her Majesty's Government to consider whether the time has not come when we may, with advantage to all, adopt and announce some rule in regard to succession in Natives States more distinct than that which we have been seeking to derive from the sources above-mentioned; not by setting aside the Hindoo law, wherever that avails, and not by diminishing in the least degree the consideration which the feudatory States have experienced at the hands of former ruling dynasties; but, on the contrary, by increasing this consideration, and at the same time making our future practice plain and certain.

22. A time so opportune for the step can never occur again. The last vestiges of the Royal House of Delhi, from which for our own convenience we had long been content to accept a vicarious authority, have been swept away. The last pretender to the representation of the Peishwa has disappeared. The Crown of England stands forth the unquestioned ruler and paramount power in all India, and is for the first time brought face to face with its feudatories. There is a reality in the Suzerainty of the Sovereign of England which has never existed before, and which is not only felt but eagerly acknowledged by the Chiefs. A great convulsion has been followed by such a manifestation of our strength as India had never seen, and if this in its turn be followed by an act of general and substantial grace to the Native Chiefs, over and above the special rewards which have already been given to those whose services deserve them, the measure will be seasonable and appreciated

23. Such an act of grace, and, in my humble opinion, of sound policy, would be an assurance to every Chief above the rank of Jageerdar who now governs his own territory, no matter how small it may be, or where it may be situated, or whence his authority over it may in the first instance have been derived, that the paramount power desires to see his Government perpetuated, and that, on failure of natural heirs, his adoption of a successor according to Hindoo law (if he be a Hindoo), and to the customs of his race, will be recognised, and that nothing shall disturb the engagement thus made to him, so long as his House is loyal to the Crown, and faithful to the conditions of the Treaties or grants which record its obligations to the British Government.

24. The effect to be expected from this measure may be shortly described.

25. To the old Principalities of Rajpootana it would be of no direct importance. There adoptions have been hitherto generally respected by all Ruling Powers, and if any class of Chiefs feels secure that we shall not question their claims to adopt successors, it is probably the Princes of Rajpootana.

To the great Houses of Sindiah, Holkar, Rewah, Puttiala, and to other smaller ones, to whom the promise has already been made, it would be no new concession.

But to all other Chiefs, to the Gaekwar, and others in Western India,—to those in Central India, in Bundlecund, and in the Hill States, it would be a most welcome assurance.

26. It would re-assure them upon a matter on which they are especially sensitive,—the continuance of the representation and dignity of their families.

It would remove a distinction, already adverted to, which has been drawn between independent and dependent States, founded (though I venture to think not quite correctly founded,) upon Lord Metcalfe's Minute of October 28th, 1837, and would do away with the difference of treatment between the independent Chiefs and the Chief of a State like Jaloun or Jhansi, who, although he and his forefathers may have exercised for more than a century the full functions of government, is not considered entitled to adopt a successor because the Peishwa had recognized his ancestor only as a Subadar.

It would show at once, and for ever, that we are not lying in wait for opportunities of absorbing territory, and that we do deliberately desire to keep alive a feudal aristocracy where one still exists. It would establish this more conclusively, and bring it home to many more minds than the promises and declarations recently made in Durbar to the powerful Chiefs to whom we were under special obligations.

27. I have proposed that the assurance should be given to every Chief who now governs his own territory, and who holds a position higher than that of a Jageerdar.

This will mark a line which will be generally clear and intelligible, and it will accord with the one main distinction drawn by Lord Metcalfe between Chiefs who are, and Chiefs who are not entitled to adopt.

Nevertheless I think that some exceptions in favor of Jageerdars should be made. A Jageer is usually an assignment of land or revenue, in consideration of services, and not hereditary, or hereditary only for a generation or two. But, as Lord Metcalfe observes, there are in Bundelcund, Chiefs whom it is difficult to place in either of the classes which he describes; and it is clear that he alludes to some who are there called Jageerdars. In their case the word means much more than in other parts of India. Their territories, and the administration thereof, have been granted to them and to their successors in perpetuity so long as certain obligations are observed, and the concession of the privilege of adoption to the most influential amongst them would have a beneficial effect not only in that disjointed Province, which, whatever may be our desire and however stringently we might enforce lapses, we could not hope to consolidate under our own administration for many generations to come, but throughout India.* In these last mentioned cases it would be expedient to require a Nuzurana whenever adoption took effect. From a fourth to a third of a year's revenue would, I think, be a fitting amount.

See DeCruz's Political Relations, page 39 and Seq.

* These Jageerdars resemble those of whom Sir John Malcolm wrote as follows:

"Adoptions which are universally recognized "as legal among Hindus, are not a strict right "(my more than direct heirs,) where grants of "land are for service. * * * *

"But we have received the submission of the "Jageerdars, confirmed their Estates, honored "them, and have continued to do so by treating them as Princes; but while a few have "been permitted to adopt, others are denied the "privilege; and while we declare their direct "heirs are entitled to succeed, we lie in wait (I "can call it nothing else,) to seize their fine "Estates on failure of heirs, throwing them and "their adherents and the Country into a state "of doubt and distraction. These families "should either never have been placed in "possession of those countries, or never have "been removed from them."—*Life and Correspondence of Sir John Malcolm, November 14th, 1823.*

28. The case of the Mahomedan Chiefs remains to be considered. Adoption, in the full sense in which it is exercised by Hindoo Chiefs, they cannot claim. But adoption of one collateral in preference to another of closer affinity has been allowed to them where lineal heirs have failed; and it seems that it is also in accordance with Mahomedan law and usage that the Sovereign should select from among his sons the one whom he may desire to succeed to him. The King of Delhi exercised this right shortly before his rebellion.

See papers on the Bhopal succession, 18, 19, 20.

To the Mahomedan Chiefs then the assurance to be given would be that the paramount power desires to see their Governments perpetuated, and that any succession to them which may be legitimate according to Mahomedan law will be upheld.

29. I recommend that in every case, Mahomedan or Hindoo, the assurance should be conveyed to each Chief individually, and not by a general notification addressed to all. This would be necessary in order to avoid future claims from petty Jageerdars or others whom it is not intended to include in the measure.

See Minute of Lord Metcalfe, October 28th, 1837, paragraph 8.

30. The proposed measure will not debar the Government of India from stepping in to set right such serious abuses in a Native Government as may threaten any part of the country with anarchy or disturbance, nor from assuming temporary charge of a Native State when there shall be sufficient reason to do so. This has long been our practice. We have repeatedly exercised the power with the assent, and sometimes at the desire, of the Chief Authority in the State, and it is one which, used with good judgment and moderation, it is desirable that we should retain. It will indeed, when once the proposed assurance shall have been given, be more easy than heretofore to exercise it without provoking jealousy of any designs upon the independence of the State.

31. Neither will the assurance, if worded as proposed, diminish our right to visit a State with the heaviest penalties, even to confiscation, in the event of disloyalty or flagrant breach of engagement.

Upon this point I beg to refer to the following passages in papers by Sir George Clerk;

"We should look for escheats, not from "such a source as the doubtful "meaning of the stipulation "of an agreement, but from the "incorrigible misconduct of allies when thrown "back, as they should be, on the responsibilities "of the Sovereign rights relinquished to them, "rendering punishment in such cases signal and "salutary, by abstaining from half measures, "such as largely pensioning or managing for the "delinquent, or substituting his child, wife, or "minister." And again—

See Minute on Sattara, April 1848, para. 26.

"The proper punishment for the paramount "State to inflict for gross mis-"management and oppression, "such as prevails to a consi-"derable extent in these Hills, would be sequestration of the Chieftaincies, but this would not "be fair until we had revived their interest in their "ancestral territories, by manifesting the same "respect for their rights founded on a possession "of many centuries, as is entertained by the "people in general. Could we inspire them with "confidence in our general disinterestedness, "our severity, when called for, would be rightly "and beneficially understood; and, for the most "part, that confidence would correct the motives "to neglectful or tyrannical conduct requiring "punishment."

See letter on the Chiefship of Baghat, November 10th, 1842.

I consider these views to be sound, not only in the cases to which they refer, but in those of Native States generally; and I would apply them generally, with this single limitation,—that the penalty of sequestration or confiscation should be used only when the misconduct or oppression is such as to be not only heinous in itself, but of a nature to constitute indisputably a breach of loyalty or of recorded engagement to the paramount power.

32. It is certain that objection to the proposed measure will be taken on the ground that it will cut off future opportunities of accession of territory, and that it is our duty not to forego these. I regard this not as an objection, but as a recommendation; and I cannot take that view of our duty.

33. Notwithstanding the greater purity and enlightenment of our administration, its higher tone, and its surer promise of future benefit to the people, as compared with any Native Government, I still think that we have before us a higher and more pressing duty than that of extending our direct rule; and that our first care should be to strengthen that rule within its present limits, and to secure for our general supremacy the contented acquiescence and respect of all who are subjected to it.

Our supremacy will never be heartily accepted and respected so long as we leave ourselves open to the doubts which are now felt, and which our uncertain policy has justified, as to our ultimate intentions towards Native States.

We shall not become stronger so long as we continue adding to our territory without adding to our European force; and the additions to that force which we already require are probably as large as England can conveniently furnish, and they will certainly cost as much as India can conveniently pay.

As to Civil Government, our English Officers are too few for the work which they have on their hands, and our financial means are not yet equal to the demands upon us. Accession of territory will not make it easier to discharge our already existing duties in the administration of justice, the prosecution of public works, and in many other ways.

34. The safety of our rule is increased, not diminished, by the maintenance of Native Chiefs well affected to us. Setting aside the well known services rendered by Sindiah, and, subsequently, by the Maharajahs of Rewah, Chirkaree, and others over the wide tract of Central India, where our authority is most broken in upon by Native States, I venture to say that there is no man who remembers the condition of Upper India in 1857 and 1858, and who is not thankful that in the centre of the large and compact British Province of Rohilcund there remained the solitary little State of Rampore still administered by its own Mahomedan Prince; and that on the borders of the Punjab, and of the districts above Delhi, the Chief of Puttiala and his kinsmen still retained their hereditary authority unimpaired.

In the time of which I speak, these patches of Native Government served as break-waters to the storm which would otherwise have swept over us in one great wave. And in quiet times they have their uses;—Restless men who will accept no profession but arms, crafty intriguers bred up in Native Courts, and others who would chafe at our stricter and more formal rule, live there contentedly. And should the day come when India shall be threatened by an external enemy, or when the interests of England elsewhere may require that her Eastern Empire shall incur more than ordinary risk, one of our best mainstays will be found in these Native States. But to make them so, we must treat their Chiefs and influential families with consideration and generosity, teaching them that in spite of all suspicions to the contrary their independence is safe; that we are not waiting for plausible opportunities to convert their country into British territory, and con-

vincing them that they have nothing to gain by helping to displace us in favor of any new Rulers from within or from without.

35. It was long ago said by Sir John Malcolm, that if we made all India into Zillahs it was not in the nature of things that our Empire should last fifty years; but that if we could keep up a number of Native States, without political power, but as royal instruments, we should exist in India as long as our Naval superiority in Europe was maintained.

Of the substantial truth of this opinion I have no doubt, and recent events have made it more deserving of our attention than ever.

I have, &c.,
(Sd.) CANNING.

No. 46.

Kurnaul, 10th May 1860.

TO THE RIGHT HON'BLE SIR C. WOOD, *Bt., M. P.*,

Her Majesty's Secretary of State for India.

SIR,—IN my Despatch No. 42, of the 26th ultimo, respecting the Chiefship of Bughat, I referred to another Despatch on the subject of the Hill States generally as having been addressed to you. I regret that I was not able to send the last mentioned Despatch by the same Mail with that which referred to it. I now repair the omission.

2. I beg to call your attention to the Memorandum upon the Hill States, which Mr. Barnes, the Commissioner of the Cis-Sutledge Division, has drawn up. It describes concisely, but very clearly, the position in which the Hill Chiefs stand towards the British Government, and it presents (as I venture to think) very strong reasons for adopting the course which I have pressed upon you in a Despatch of the 30th ultimo, of declaring to the Hill Chiefs as to others, that failing lineal heirs, or heirs of their own blood, their adoption of successors to their Chiefships will be recognized.

3. The Commissioner has suggested this and another alternative course, by either of which confidence might be given to the Chiefs, and consistency and greater liberality secured in our treatment of cases of succession and lapse. The alternative is, that investigation should be made of the pedigree of each Chief's family for 150 years back, and that all descendants of the ancestor of that date should be admitted as eligible to the succession:—also that the former grants, from the British Government mostly of the date of 1815, should be recalled, and that they should be renewed in this more liberal spirit.

4. I am of opinion that the concession of adoption is by far the preferable measure. It avoids tedious investigations, some of which might prove of uncertain result, and the purpose of which might not be understood; and it is more thoroughly in accordance with the traditions and feelings of Rajpoot Families. Whichever course be chosen, I would not recall the grants of 1815. This process is not necessary, and is better omitted, even though the object be to make the terms of the grants more favorable to the holders of them.

5. A perusal of the papers relating to Omaid Sing's case may perhaps suggest two objections to giving to the Hill Chiefs a more lasting tenure of their States;—the mismanagement and oppression which, according to Sir George Clerk's testimony *in 1842, then prevailed in the Hills; and the value to the British Government of retaining* to itself the lapse of lands *suited to tea plantations* and other purposes of improvement.

6. Upon the first head I would observe, that in Sir George Clerk's view, the greater respect which it is proposed to show to the old rights of the Chiefs will leave us quite as well able as we are now to punish and correct mismanagement and oppression by temporary sequestration; and that the instances of oppression are not so frequent or serious as they used to be. This may be due, in part, to a closer watch kept upon the Chiefs of late years; but I believe that it is mainly to be attributed to the fact that the people are able to migrate, without restraint, from the territory of one Hill Chief to that of another, each of whom is glad enough to receive upon his lands refugees from his neighbour's State, and none daring to resent their reception, as would have been done before our rule became paramount in these Hills. Each Chief therefore, for his own interest, refrains from oppression.

7. In some of the States the value of the ground for tea culture is indisputable; but, until other roads than the one great Thibet Road are carried through the Hills, the lands suitable for European settlers will continue to be very limited; and although it might be a convenience to us that some of these lands should fall into our hands, it is certain that the direct government of at least one half of the Hill States would be a dead weight and a loss to us. The British Government cannot wisely desire to have cast upon it the responsibility of administering, by its own Officers, States so far remote in the mountains, and so little productive or politically important as Bussahir, Komharsein, Mangul, Bhagul, and others; and if we pursue the course of annexing those which lie conveniently, as we have done in the case of Bughat, and of allowing collateral succession in those which it does not suit us to take, as we have done in the case of Komharsein, we must not be surprised if our policy fails to be understood or respected.

I have, &c.,
(Sd.) CANNING.

No. 59

India Office, London, 26th July 1860.

MY LORD,—PARA. 1. In several recent communications, your Excellency has informed me that during your vice-regal progress through Central and Upper India, you availed yourself of every opportunity that presented itself to you for a formal declaration, in Durbar, that the British Government desired to perpetuate, in undiminished power and prosperity, the Houses of those Native Princes and Chiefs, who, throughout the recent period of trouble and disaster, had been true to their allegiance to the paramount State. To the Maharajahs Sindiah and Holkar, to the Maharajah of Rewah, to the Maharajah of Cashmere, to the Great Chiefs of the Cis-Sutlej States and to others of less note, you publicly conveyed the gratifying assurance that in the event of failure of direct heirs, the British Government would recognise, as Chiefs of their several Houses, the heirs adopted by them in accordance with the law and with the usages of their respective families.

2. These measures have already received the approbation of Her Majesty's Government. But gratifying as they were to the Princes and Chiefs, who were thus assured of the continuance of their Houses, it was not improbable that they would be regarded by the Native Community at large as special acts of grace, in consideration of good service rendered to the paramount State, and that some feelings of doubt and disquietude might be excited in the minds of those to whom the same assurances had not been conveyed Your Excellency, therefore, lost no time in placing upon record and laying before Her Majesty's Government the sentiments which you entertain with respect to the propriety of a more general measure of recognition, calculated to give renewed confidence to all the Princes and Chiefs of India whose minds had been unsettled by some recent decisions of the British Government.

3. These sentiments I have now before me in your Excellency's letters, No. 43 A. of the 30th of April, and No. 46 of the 10th of May, and I have the gratification to inform you that I am commanded to communicate to you Her Majesty's approval of the principles which they enforce, and the recommendation which they contain.

4. Observing that such an opportunity as the present can never occur again for the final settlement of a question which has long excited continual conflicts of opinion and some inconsistencies of practice disturbing to the Native mind, your Excellency now proposes to give to "every Chief "above the rank of Jageerdar, who now governs "his own territory, no matter how small it may "be, or where it may be situated, or whence his "authority over it may in the first instance have "been derived, assurance that the paramount "power desires to see his Government perpetuated, "and that, on failure of natural heirs, his adoption "of a successor according to Hindoo Law (if he be "a Hindoo) and to the customs of his race, will be "recognized, and that nothing shall disturb the "engagement thus made to him, so long as his "House is loyal to the Crown, and faithful to the "conditions of the treaties which record its obliga-"tions to the British Government."

5. To the Mahomedan Chiefs, the assurances to be given would, according to your recommendation, be, that the paramount power desires their Governments to be perpetuated, and that any succession to them which may be legitimate according to Mahomedan Law will be upheld.

6. Presuming that, in this latter case, the recommendations of your Excellency relate only to instances in which there is a failure of direct heirs, and do not contemplate any departure from the policy of recognising the claims of primogeniture, Her Majesty's Government approve the views thus expressed. They concur also in opinion with your Excellency that no general notification of the intentions of your Government should be issued, but that, in each case, the assurance should be conveyed to the individual Chiefs in whose favor you purpose to guarantee the privilege in question. You will carefully register the names of these Chiefs, and forward me a roll of them as soon as it can be prepared.

7. With respect to the case of the Jageerdars and others of a similar character, of whose position your Excellency writes in the 27th paragraph of your letter, I am disposed to think that, except in very special cases, no assurance should be given. The distinction between territorial right of ancient date and independent tenure, and lands held by favor of the Government of the day, as rewards for good service, and generally granted only for a limited number of generations, is broad and intelligible. You will reserve to the paramount State the right of dealing with such cases as they arise, and that your recommendations will be framed in a liberal spirit, is the wish, as it is the conviction, of Her Majesty's Government.

In the sentiments expressed in the concluding paragraphs of your Excellency's letter of the 30th of April I entirely concur. It is not by the extension of our Empire that its permanence is to be secured, but by the character of British rule in the Territories already committed to our care, and by practically demonstrating that we are as willing to respect the rights of others as we are capable of maintaining our own.

Paras: 32 to 35.

I have, &c.,

(Sd.) C. Wood.

No. 6052.

Fort William, the 17th December 1860.

Notification.—The under-mentioned Despatch from Her Majesty's Secretary of State for India, dated the 8th ultimo, No. 85, and its enclosures, are published for general information.

W. Grey,
Offg. Depy. Secy. to the Govt. of India.

India Office,
London, 8th November 1860.

To His Excellency the Right Hon'ble the Governor General of India in Council.

Political
No. 85.

My Lord,—I transmit herewith a printed copy of a Treaty of Commerce between Great Britain and France, signed on the 23rd of January last; and also copy of a first Supplementary Convention thereto, signed at Paris on the 12th October, published in the form of a Supplement to the *London Gazette* of the 23rd of October.

I have, &c.,

(Sd.) C. Wood.

TREATY OF COMMERCE BETWEEN HER MAJESTY AND THE EMPEROR OF THE FRENCH.

Signed at Paris, January 23, 1860.

[*Ratifications exchanged at Paris, February* 4, 1860.]

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the Emperor of the French, being equally animated with the desire to draw closer the ties

of friendship which unite their two people, and wishing to improve and extend the relations of commerce between their respective Dominions, have resolved to conclude a Treaty for that purpose, and have named as their Plenipotentiaries, that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Most Honorable Henry Richard Charles Earl Cowley, Viscount Dangan, Baron Cowley, a Peer of the United Kingdom, a Member of Her Britannic Majesty's Privy Council, Knight Grand Cross of the Most Honorable Order of the Bath, Her Majesty's Ambassador Extraordinary and Plenipotentiary to the Emperor of the French; and Richard Cobden, Esquire, a Member of the British Parliament;

His Majesty the Emperor of the French, M. Baroche, Grand Cross of the Imperial Order of the Legion of Honor, &c., &c., &c., a Member of His Privy Council, President of His Council of State, provisionally charged with the Department of Foreign Affairs; and M. Rouher, Grand Officer of the Imperial Order of the Legion of Honor, &c., &c., &c., Senator, his Minister and Secretary of State for the Department of Agriculture, Commerce, and Public Works;

Who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon and concluded the following Articles:—

Article I.

His Majesty the Emperor of the French engages that on the following articles of British production and manufacture, imported from the United Kingdom into France, the duties shall in no case exceed thirty per cent. *ad valorem*, the two additional decimes included.

The articles are as follows:—

Refined sugar;
Turmeric in powder;
Rock crystal worked;
Iron forged in lumps or prisms;
Brass wire (copper alloyed with zinc), polished or unpolished, of every description;
Chemical productions, enumerated or non-enumerated;
Extracts of dye-woods;
Garancine;
Common soap of every description, and perfumed soap;
Stone-ware and earthen-ware, fine and common;
China and porcelain-ware;
Glass, crystal, mirrors, and plate-glass;
Cotton yarn;
Worsted and woollen yarn of every description;
Yarns of flax and hemp;
Yarns of hair, enumerated or non-enumerated;
Cotton manufactures;
Horse-hair manufactures, enumerated or non-enumerated;
Worsted and woollen manufactures, enumerated or non-enumerated;
Cloth list;
Manufactures of hair;
Silk manufactures;
Manufactures of waste and floss-silk;
Manufactures of bark and all other vegetable fibres, enumerated or non-enumerated;
Manufactures of flax and hemp;
Mixed manufactures of every description;
Hosiery;
Haberdashery, and small wares;
Manufactures of caoutchouc and gutta percha, pure or mixed;
Articles of clothing, wholly or in part made up;
Prepared skins;
Articles of every sort manufactured from leather or skins, included or not under the denomination of small wares, fine or common;
Plated articles of every description;
Cutlery;
Metal-wares, whether enumerated or not;
Pig and cast-iron of every description, without distinction of weight;
Bar and wrought-iron, with the exception of the kinds specified in Article XVII;
Steel;
Machinery, tools, and mechanical instruments of every description;
Carriages on springs, lined and painted;
Cabinet-ware, carved work, and turnery of every description; worked ivory and wood;
Brandies and spirits, including those not distilled from wine, cherries, molasses, or rice;
Ships and boats;

With respect to refined sugar and chemical productions of which salt is the basis, the excise or inland duties shall be added to the amount of the above specified duties.

Article II.

His Imperial Majesty engages to reduce the import duties in France on British coal and coke, to the amount of fifteen centimes for the hundred kilogrammes, with the addition of the two decimes.

His Majesty the Emperor also engages, within four years from the date of the ratification of the present Treaty, to establish upon the importation of coal and coke by land and by sea, a uniform duty, which shall not exceed that which is fixed by the preceding paragraph.

Article III.

It is understood that the rates of duty mentioned in the preceding Articles are independent of the differential duties in favor of French Shipping, with which duties they shall not interfere.

Article IV.

The duties *ad valorem* stipulated in the present Treaty shall be calculated on the value at the place of production or fabrication of the object imported, with the addition of the cost of transport, insurance and commission, necessary for the importation into France as far as the port of discharge.

For the levying of these duties, the importer shall make a written declaration at the Custom House, stating the value and description of the goods imported. If the Custom House Authorities shall be of opinion that the declared value is insufficient, they shall be at liberty to take the goods on paying to the importer the price delared with an addition of five per cent.

This payment, together with the restitution of any duty which may have been levied upon such goods, shall be made within the fifteen days following the declaration.

ARTICLE V.

Her Britannic Majesty engages to recommend to Parliament to enable her to abolish the duties of importation on the following articles:—

Sulphuric acid, and other mineral acids;
Agates and cornelians, set;
Lucifers of every description;
Percussion caps;
Arms of every description;
Jewels, set;
Toys;
Corks;
Brocade of gold and silver;
Embroideries and needle-work of every description;
Brass and bronze manufactures, and bronzed metal;
Canes, walking canes or sticks, umbrella or parasol sticks, mounted, painted, or otherwise ornamented;
Hats, of whatever substance they may be made;
Gloves, stockings, socks, and other articles of cotton or linen, wholly or in part made up;
Leather manufactures;
Lace manufactured of cotton, wool, silk, or linen;
Manufactures of iron and steel;
Machinery and mechanical instruments; tools, and other instruments;
Cutlery, and other articles of steel, iron, or cast iron;
Fancy ornaments of steel and iron;
Articles covered with copper by galvanic process;
Millinery and artificial flowers;
Raw fruits;
Gloves, and other leather articles of clothing;
Manufactures of caoutchouc and gutta percha;
Oils;
Musical instruments;
Worsted and woollen shaws, plain, printed, or patterned;
Coverlids, woollen gloves, and other worsted and woollen manufactures not enumerated;
Handkerchiefs, and other manufactures not enumerated, of linen and hemp;
Perfumery; cabinet-ware, carved work, and turnery of every description;
Clocks, watches, and opera glasses;
Manufactures of lead, enumerated or not enumerated;
Feathers, dressed or not;
Goat's, and other hair manufactures;
China and porcelain-ware;
Stone and earthen-ware;
Grapes;
Sulphate of quinine;
Salts of morphine;
Manufactures of silk, or of silk mixed with any other materials, of whatever description they may be;
Articles not enumerated in the Tariff, now paying an *ad valorem* duty of ten per cent.; subject, however, to such measures of precaution as the protection of the public revenue may require, against the introduction of materials liable to Custom or Excise duties, in the composition of articles admitted duty free in virtue of the present paragraph.

ARTICLE VI.

Her Britannic Majesty engages also to propose to Parliament that the duties on the importation of French wine be at once reduced to a rate not exceeding three shillings a gallon, and that from the 1st April 1861, the duties on importation shall be regulated as follows:—

1. On wine containing less than fifteen degrees of proof spirit verified by Sykes's hydrometer the duty shall not exceed one shilling a gallon.
2. On wine containing from fifteen to twenty-six degrees, the duty shall not exceed one shilling and six pence a gallon.
3. On wine containing from twenty-six to forty degrees, the duty shall not exceed two shillings a gallon.
4. On wine in bottles, the duty shall not exceed two shillings a gallon.
5. Wine shall not be imported at any other ports than those which shall be named for that purpose before the present Treaty shall come into force; Her Britannic Majesty reserving to herself the right of substituting other ports for those which shall have been originally named, or of increasing the number of them.

The duty fixed upon the importation of wine at ports other than those named, shall be two shillings a gallon.

6. Her Britannic Majesty reserves to herself the power, notwithstanding the provisions of this Article, to fix the maximum amount of proof spirit which may be contained in liquor declared as wine, without, however, the maximum being lower than thirty-seven degrees.

ARTICLE VII.

Her Britannic Majesty promises to recommend to Parliament to admit into the United Kingdom merchandize imported from France, at a rate of duty equal to the excise duty which is or shall be imposed upon articles of the same description in the United Kingdom. At the same time the duty chargeable upon the importation of such merchandize may be augmented by such a sum as shall be an equivalent for the expenses which the system of excise may entail upon the British producer.

ARTICLE VIII.

In accordance with the preceding Article, Her Britannic Majesty undertakes to recommend to Parliament the admission into the United Kingdom of brandies and spirits imported from France, at a duty exactly equal to the excise duty levied upon home-made spirits, with the addition of a surtax of two pence a gallon, which will make the actual duty payable on French brandies and spirits eight shillings and two pence the gallon.

Her Britannic Majesty also undertakes to recommend to Parliament the admission of rum and tafia imported from the French Colonies, at the same duty which is or shall be levied on these same articles imported from the British Colonies.

Her Britannic Majesty undertakes to recommend to Parliament the admission of paper-hangings imported from France, at a duty equal to the excise tax, that is to say, at fourteen shillings per hundred weight; and cardboard of the same origin, at a duty which shall not exceed fifteen shilling per hundred weight.

Her Britannic Majesty further undertakes to recommend to Parliament the admission of gold and silver plate imported from France, at a duty equal to the stamp or excise duty which is charged on British gold and silver plate.

ARTICLE IX.

It is understood between the two High Contracting Powers, that if one of them thinks it necessary to establish an excise tax or inland duty upon any article of home production or manufacture which is comprised among the preceding enumerated articles, the foreign imported article of the same description may be immediately liable to an equivalent duty on importation.

It is equally understood between the High Contracting Powers, that in case the British Government should deem it necessary to increase the excise duties levied upon home-made spirits, the duties on the importation of wines may be modified in the following manner:—

For every increase of a shilling per gallon of spirits on the excise duty, there may be, on wines which pay one shilling and six pence duty, an augmentation not exceeding one penny halfpenny per gallon; and on wines which pay two shillings, an augmentation not exceeding two pence halfpenny per gallon.

ARTICLE X.

The two High Contracting Parties reserve to themselves the power of levying upon all articles mentioned in the present Treaty, or upon any other article, landing or shipping dues, in order to pay the expenses of all necessary establishments at the ports of importation and exportation.

But in all that relates to local treatment, the dues and charges in the ports, basins, docks, roadsteads, harbours, and rivers of the two countries, the privileges, favours, or advantages which are or shall be granted to national vessels generally, or to the goods imported or exported in them, shall be equally granted to the vessels of the other country, and to the goods imported or exported in them.

ARTICLE XI.

The two High Contracting Powers engage not to prohibit the exportation of Coal, and to levy no duty upon such exportation.

ARTICLE XII.

The subjects of one of the two High Contracting Powers shall, in the Dominions of the other, enjoy the same protection as Native subjects in regard to the rights of property in trade-marks and in patterns of every description.

ARTICLE XIII.

The *ad valorem* duties established within the limits fixed by the preceding Articles shall be converted into specific duties by a Supplementary Convention, which shall be concluded before the 1st of July 1860. The medium prices during the six months preceding the date of the present Treaty shall be taken as the bases for this conversion.

Duties shall, however, be levied in conformity with the bases above established—

1. In the event of this Supplementary Convention not having come into force before the expiration of the period fixed for the execution by France of the present Treaty;

2. Upon those articles the specific duties on which shall not have been settled by common consent.

ARTICLE XIV.

The present Treaty shall be binding for the United Kingdom of Great Britain and Ireland, so soon as the necessary legislative sanction shall have been given by Parliament, with the reserve made in Article VI. respecting wines.

Further, Her Britannic Majesty reserves to herself the power of retaining, upon special grounds, and by way of exception, during a period not exceeding two years, dating from the 1st of April 1860, half of the duties on those articles, the free admission of which is stipulated by the present Treaty.

This reserve, however, does not apply to articles of silk manufacture.

ARTICLE XV.

The engagements contracted by His Majesty the Emperor of the French shall be fulfilled, and the Tariffs previously indicated as payable on British goods and manufactures shall be applied, within the following periods:—

1. For coal and coke, from the 1st July 1860.

2. For bar and pig iron, and for steel of the kinds which are not subject to prohibition, from the 1st October 1860.

3. For worked metals, machines, tools, and mechanical instruments of all sorts, within a period which shall not exceed the 31st December 1860.

4. For yarns and manufactures in flax and hemp, from the 1st June 1861.

5. And for all other articles from the 1st October 1861.

ARTICLE XVI.

His Majesty the Emperor of the French engages that the *ad valorem* duties payable on the importation into France of merchandize of British production and manufacture, shall not exceed

a maximum of twenty-five per cent. from the 1st of October 1864.

ARTICLE XVII.

It is understood between the two High Contracting Powers, as an element of the conversion of the *ad valorem* duties into specific duties, that for the kinds of bar iron which are at present subjected on importation into France to a duty of ten francs not including the two additional decimes, the duty shall be seven francs on every hundred kilogrammes until the 1st of October 1864, and six francs from that period, including in both cases the two additional decimes.

ARTICLE XVIII.

The arrangements of the present Treaty of Commerce are applicable to Algeria, both for the exportation of her produce, and for the importation of British goods.

ARTICLE XIX.

Each of the two High Contracting Powers engages to confer on the other any favor, privilege, or reduction in the tariff of duties of importation on the articles mentioned in the present Treaty, which the said Power may concede to any third Power. They further engage not to enforce one against the other any prohibition of importation or exportation, which shall not at the same time be applicable to all other nations.

ARTICLE XX.

The present Treaty shall not be valid unless Her Britannic Majesty shall be authorized by the assent of Her Parliament to execute the engagements contracted by Her in the Articles of the present Treaty.

ARTICLE XXI.

The present Treaty shall remain in force for the space of ten years, to date from the day of the exchange of ratifications; and in case neither of the High Contracting Powers shall have notified to the other, twelve months before the expiration of the said period of ten years, the intention to put an end to its operation, the Treaty shall continue in force for another year, and so on from year to year, until the expiration of a year, counting from the day on which one or other of the High Contracting Powers shall have announced its intention to put an end to it.

The High Contracting Powers reserve to themselves the right to introduce by common consent into this Treaty, any modification which is not opposed to its spirit and principles, and the utility of which shall have been shown by experience.

ARTICLE XXII.

The present Treaty shall be ratified, and the ratifications shall be exchanged at Paris within the period of fifteen days, or sooner if possible.

In faith whereof, the respective Plenipotentiaries have signed it, and affixed thereto the seal of their arms.

Done in duplicate at Paris, the twenty-third day of January, in the year of our Lord one thousand eight hundred and sixty.

(L. S.) COWLEY.

(L. S.) RICHARD COBDEN.

(L. S.) V. BAROCHE.

(L. S.) F. ROUHER.

CONVENTION between Her Majesty and the Emperor of the French, supplementary to the Treaty of Commerce of January 23, 1860; with a Tariff annexed thereto.

Signed at Paris, October 12, 1860.

[Ratifications exchanged at Paris, October 25, 1860.]

HER Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the Emperor of the French, desiring to ensure the execution of the Treaty of Commerce concluded between them on the 23rd of January 1860, within the limits and in the manner contemplated by the Second Additional Article to that Treaty, have resolved to negotiate a first complementary arrangement in order to determine the specific or *ad valorem* duties which shall be imposed upon the goods of British origin and manufacture enumerated in the said Treaty, when imported into France; and they have for that purpose named as their Plenipotentiaries, that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Right Honorable Henry Richard Charles Earl Cowley, Viscount Dangan, Baron Cowley, a Peer of the United Kingdom, a Member of Her Britannic Majesty's Most Honorable Privy Council, Knight Grand Cross of the Most Honorable Order of the Bath, Her said Majesty's Ambassador Extraordinary and Plenipotentiary to His Majesty the Emperor of the French; and Richard Cobden, Esquire, a Member of the British Parliament;

And His Majesty the Emperor of the French, M. Thouvenel, a Senator of the Empire, Grand Cross of His Imperial Majesty's Order of the Legion of Honor, &c., &c., &c., His Imperial Majesty's Minister and Secretary of State for Foreign Affairs; and M. Rouher, a Senator of the Empire, Grand Cross of His Imperial Majesty's Order of the Legion of Honor, &c., &c., &c., His Imperial Majesty's Minister and Secretary of State for Agriculture, Commerce, and Public Works;

Who, after having communicated to each other their respective full powers, found in good and

due form, have agreed upon the following Articles:—

ARTICLE I.

The articles of British origin or manufacture enumerated in the Tariff annexed to the present Convention, shall, when imported direct from the United Kingdom, under the French or the British flag, be admitted into France at the duties specified by the said Tariff.

ARTICLE II.

In order to establish the fact that the goods are of British origin or manufacture, the importer must present at the French Custom-house either an official declaration made before a British Magistrate exercising jurisdiction at the place of despatch, or a certificate granted by the chief officer of the Customs at the port of embarkation, or a certificate granted by the Consuls or Consular Agents of France at the places of despatch, or at the ports of embarkation. The above-mentioned Consuls or Consular Agents of France shall legalize the signatures of the British authorities.

ARTICLE III.

The importer of machines and mechanical instruments, complete or in detached pieces, of British origin or manufacture, shall be exempt from the obligation of producing at the French Customs any model or drawing of the imported article.

ARTICLE IV.

The importer of any goods of British origin or manufacture taxed *ad valorem*, must attach to the declaration verifying the value of that article, and to the certificate of origin, an invoice emanating from the manufacturer or from the seller, which shall show the real price, and shall be *visé* by a Consul or Consular Agent of France in the United Kingdom.

ARTICLE V.

When articles upon which an *ad valorem* duty is levied have been previously warehoused, the duty shall be levied according to the value of those articles at the time of their actual entry into France.

ARTICLE VI.

The importer against whom the French Customs may desire to exercise the right of pre-emption stipulated in the Treaty of the 23rd of January 1860, may, if he prefers to do so, demand a valuation of his goods by Experts.

The same demand may be made by the French Customs when they may not think fit to have immediate recourse to pre-emption.

ARTICLE VII.

If the result of such valuation by Experts should prove that the goods have not a value of five per cent. above that which has been declared by the importer, the duty shall be levied upon the amount of the declaration.

If the proved value is five per cent above the value declared, the French Customs shall be entitled, at their choice, either to exercise the right of pre-emption, or to levy the duty on the value determined by the Experts.

This duty shall be increased by fifty per cent., as a fine, if the valuation of the Experts is ten per cent. above the declared value.

If the value, as determined by the arbitration, exceeds the declared value by five per cent., the costs of the inquiry by the Experts shall be defrayed by the declarant. In the contrary case, they shall be defrayed by the French Custom-house.

ARTICLE VIII.

In the cases contemplated by Article VI. the two arbitrating Experts shall be named, one by the declarant, the other by the local Chief of the French Customs Service. If there be difference of opinion between them, or if at the time of appointing the Experts the declarant shall require it, the Experts shall choose an Umpire. In default of agreement, this Umpire shall be appointed by the President of the Tribunal of Commerce at the port of importation, or, in his default, by the President of the Tribunal of Commerce at the nearest place.

The decision of the Arbitrators shall be given within the fifteen days which follow their nomination.

ARTICLE IX.

Independently of the duties of Customs, articles of goldsmith's work and of jewellery of British manufacture in gold, silver, platina, or other metals, imported into France, shall be subject to the system of control established in that country for similar articles of domestic manufacture, and shall pay, if it becomes necessary, on the same basis as those, the duties of marking and guarantee.

ARTICLE X.

The Tariff annexed to the present Convention shall, independently of the articles already admissible under the Treaty of the 23rd of January last, be immediately applicable to refined sugars, to works in metal, to machines, to detached pieces of machines, to tools, and to mechanical instruments of every description.

ARTICLE XI.

The present Convention shall have the same duration as the Treaty concluded between the High Contracting Parties on the 23rd of January last, of which it is a complement.

ARTICLE XII.

The present Convention shall be ratified, and the ratifications shall be exchanged at Paris within fifteen days, or sooner if possible.

In witness whereof, the respective Plenipotentiaries have signed it, and have affixed thereto the seal of their arms.

Done, in duplicate, at Paris, the twelfth day of October, one thousand eight hundred and sixty.

(L. S.) COWLEY.
(L. S.) RICHD. COBDEN.
(L. S.) E. THOUVENEL.
(L. S.) F. ROUHER.

Tariff annexed to the Convention concluded on the 12th October 1860, between Great Britain and France.

Description of Articles.	Rates of Import Duties.	
	1860.	1864.
METALS.	Fr. c.	Fr. c.
Iron :—		
Ore of ...	Free	Free
Filings, slag and dross, from the forge ...	„	„
Pig and fragments of old cast iron ..	2 50 100 kil.	2 00 100 kil.
Purified cast, called "mazée," and old broken wrought iron ...	3 25 „	2 75 „
Crude, in lumps or prisms, not freed from the dross ..	5 00 „	4 50 „
Bars, square, round, or flat; rails of all shapes and dimensions; angle and T iron; and wire, with the exceptions hereinafter mentioned ..	7 00 „	6 00 „
Hoops, of the thickness of 1 millimètre or less ..		
Sheet, rolled or hammered, exceeding 1 millimètre in thickness ...		
In plates weighing 200 kilos. or less, and of which the breadth does not exceed 1 mètre 20 centimètres, nor the length 4 mètres 50 centimètres ..	8 50 „	7 50 „
In plates exceeding 200 kilogrammes in weight or 1 mètre 20 centimètres in breadth, or 4 mètres 50 centimètres in length ...	9 50 „	7 50 „
Sheet, thin, and black iron, in plates of 1 millimètre or less in thickness ..	13 00 „	10 00 „
(N. B.—Thin sheet and black iron in flat plates, cut out or trimmed in any way, to pay one-tenth more than rectangular plates.)		
Sheets, tinned, coppered, covered with zinc or lead ..	16 00 „	13 00 „
Wire, not exceeding $\frac{5}{10}$th millimètres in diameter, whether tinned, coppered, or covered with zinc ..	14 00 „	10 00 „
Steel :—		
In bars of all kinds ...	15 00 „	13 00 „
Sheet, exceeding 2 millimètres in thickness ...	22 00 „	18 00 „
Sheet, not exceeding 2 millimètres in thickness, and wire, including bright wire for instruments ...	30 00 „	25 00 „
Copper :—		
Ore, filings and old broken articles ...	Free	Free
Ditto, and brass smelted, in pigs, bars, or plates ...	„	„
Rolled or beaten into bars or sheets ..	15 00 100 kil.	10 00 100 kil.
Wire of all sizes, whether polished or not ..	15 00 „	10 00 „
Gilt or silvered, beaten, drawn, or rolled, and wire laid on thread or silk ..	100 00 „	100 00 „
Zinc :—		
Ore, crude, calcined, or pounded, filings, and old broken articles ...	Free	Free
In pigs, bars, or plates ...	0 10 100 kil.	0 10 100 kil.
Rolled ..	6 00 „	4 00 „
Lead :—		
Ore and dross of all sorts, filings and old broken articles ..	Free	Free
In pigs, bars, or plates ...	3 00 100 kil.	„
Rolled or sheet, alloyed with antimony, in pig, and type, old ..	5 00 „	3 00 100 kil.
Tin :—		
Ore and metal in pigs, bars, or plates, filings and old broken articles ...	Free	Free
Alloyed with antimony (Britannia metal) in ingots ...	5 00 100 kil.	5 00 100 kil.
Pure metal or alloyed, beaten or rolled ..	6 00 „	6 00 „
Bismuth :—		
Crude ...	Free	Free

Description of Articles.	Rates of Import Duties 1860.			1864.		
	Fr.	c.		Fr.	c.	
ANTIMONY :—						
Ore and sulphurated		Free			Free	
Metal or regulus	8	00	100 kil.	6	00	100 kil.
NICKEL :—						
Ore and speiss		Free			Free	
Pure, and alloyed with other metals, especially copper or zinc (argentine or German silver), in ingots or pigs	15	00	100 kil.	10	00	100 kil.
Ditto, ditto, rolled or drawn						
MANGANESE :—						
Ore						
ARSENIC :—		Free			Free	
Metallic						
ORES :—						
Not enumerated						
METAL MANUFACTURES.						
CAST IRON :—						
Not turned nor polished :—						
1st Class. Chairs for railways, plates and other castings from the open mould	3	50	100 kil.	3	00	100 kil.
2nd Class. Cylindrical pipes (straight), rafters, solid columns, and gas retorts	4	25	„	3	75	„
3rd Class. Pots and all other manufactures not included in the preceding classes	5	00	„	4	50	„
Polished or turned	9	00	„	6	00	„
Tinned, enamelled, or varnished	12	00	„	10	00	„
WROUGHT IRON :—						
Ironwares (heavy), including framework ; pieces of frames						
Knees and girders for ships						
Ironwork for carts and waggons						
Hinges ; clamps ; large bolts ; braces, and other fastenings of doors and windows, not polished nor turned	9	00	„	8	00	„
Gratings (solid) ; beds ; seats and furniture for gardens and other kinds, with or without ornaments or adjuncts in cast iron, steel, or copper						
N. B.—Axles, springs, and tires for wheels, are not included in the above category, but are classed among detached pieces of machinery.						
Small ironwares ("serrurerie") including : locks and padlocks of all sorts, bolts and hinges, in sheet iron, latches, and flat bolts, and all other articles in wrought or sheet iron for fastenings of doors or windows, and furniture, polished, filed, or turned	15	00	„	12	00	„
Nails, forged by machinery	10	00	„	8	00	„
Ditto, ditto, by hand	15	00	„	12	00	„
Wood screws, screw-bolts, and nuts	10	00	„	8	00	„
Anchors	10	00	„	8	00	„
Chains, and chain-cables						
Tools, in pure iron, with or without handles	12	00	„	10	00	„
Tubes of wrought-iron, simply welded, of 9 millimètres interior diameter or more	13	00	„	11	00	„
Ditto, ditto, less than 9 millimètres, and fittings of tubes	25	00	„	20	00	„
Tubes in wrought-iron, welded on a mandril, or lap-welded	25	00	„	20	00	„
Fish-hooks, (for sea fishing) tinned or not	50	00	„	50	00	„
Household articles and other wares unenumerated :—						
In wrought or sheet-iron, polished or painted	17	00	„	14	00	„
Ditto, dittó, enamelled, varnished, or tinned	20	00	„	16	00	„
STEEL WARES :—						
Tools in pure steel ; files ; saws, circular or straight ; scythes, sickles, and other unenumerated	40	00	„	32	00	„
Needles for sewing, less than 5 centimètres in length	200	00	„	200	00	„
Ditto of 5 and more centimètres in length	100	00	„	100	00	„
Fish-hooks (for river fishing), blued or not	100	00	„	100	00	„
Metallic pens (other than gold or silver)	100	00	„	100	00	„

Description of Articles.	Rates of Import Duties. 1860.			1864.		
	Fr.	c.		Fr.	c.	
Small articles of ornament, such as beads, purse garniture, brooches, and thimbles	25	00	100 kil.	20	00	100 kil.
Household articles and other wares unenumerated	40	00	„	32	00	„
CUTLERY :—						
Of every description	20 per cent. *ad valorem*, reduced to 15 per cent. *ad valorem* on the 1st January 1866.					
Instruments, surgical, optical, and philosophical	10 per cent. *ad valorem*.			10 per cent. *ad valorem*.		
ARMS, not being implements of war :—						
Side arms	40	00	100 kil.	40	00	100 kil.
Fire-arms	240	00	„	240	00	„
SUNDRY METALS.						
Tools of iron tipped with steel, with or without handles ...	18	00	„	15	00	„
Articles made partly of cast and partly of wrought iron, not polished, if the weight of wrought iron is less than half the total weight	5	00	„	4	50	„
Ditto, if half or more than half the total weight ...	10	00	„	8	00	„
Ditto, polished enamelled or japanned, and with ornamental adjuncts in iron, copper, brass, or steel	15	00	„	12	00	„
Wire gauze of iron or steel	15	00	„	10	00	„
Cylinders of copper or brass for printing, whether engraved or not	15	00	„	15	00	„
Copper wares, metal gauze of copper or brass, works of art and ornament, and all other manufactured articles of copper, pure or alloyed with zinc or tin	25	00	„	20	00	„
Manufactures of zinc of all kinds	10	00	„	8	00	„
Lead pipes, and all other manufactures of lead	5	00	„	3	00	„
Printing type, new	10	00	„	8	00	„
Tin pots and pans and other manufactures of tin, whether pure or alloyed with antimony	30	00	„	30	00	„
Manufactures of nickel allied with copper or zinc (argentine)	100	00	„	100	00	„
Plated manufactures of every description	100	00	„	100	00	„
Manufactures of metal gilt or silvered by the mercurial or electro-plate processes	100	00	„	100	00	„
Plate and jewellery of gold, of silver, platina, or other metals	500	00	„	500	00	„
Clocks and watches	5 per cent. *ad valorem*.			5 per cent. *ad valorem*.		
Clock and watch movements	100	00	100 kil.	100	00	100 kil.
MACHINES AND MACHINERY.						
WITH APPARATUS COMPLETE:—						
Steam-engines stationary, with or without boilers or fly-wheels	10	00	„	6	00	„
Ditto, marine, with or without boilers	20	00	„	12	00	„
„ locomotives and portable engines	15	00	„	10	00	„
Tenders for locomotive engines, complete	10	00	„	8	00	„
Spinning machines	15	00	„	10	00	„
For weaving	9	00	„	6	00	„
For paper-making						
For printing						
For agricultural machines, and machines for making sheets and fillets of cards						
Lace-making machines	15	00	„	10	00	„
Distilling apparatus, sugar-pans and boilers made of copper .	15	00	„	10	00	„
Carding machines, not furnished	15	00	„	10	00	„
Steam-boilers, of sheet iron, of cylindrical or spherical shape, with or without boiler-pipes or heating-pipes	10	00	„	8	00	„
Ditto, tubular, of sheet iron, with tubes of wrought iron, copper or brass, or of sheet iron rivetted, with interior furnaces, and all other boilers not of cylindrical or spherical shape	15	00	„	12	00	„
Ditto, ditto, of sheet steel of every shape	30	00	„	25	00	„

Description of Articles.	Rates of Import Duties. 1860.	1864.
	Fr. c.	Fr. c.
Gasometers, open boilers, furnaces and stoves in sheet iron, or in cast and sheet iron	10 00 100 kil.	8 00 100 kil.
Machines for making machines ("machines outils") and machines not enumerated :—		
Containing 75 per cent. or more of their weight in cast iron..	9 00 „	6 00 „
Containing 50 per cent. and less than 75 per cent. of cast iron	15 00 „	10 00 „
Containing less than 50 per cent. of cast iron	20 00 „	15 00 „
Detached parts of machines :—		
Sheets and fillets of cards on leather, india-rubber or other materials	60 00 „	50 00 „
Dents of reeds in iron or in copper	30 00 „	30 00 „
Reeds complete, in iron or copper	50 00 „	
Pieces in cast iron, polished, filed, and adjusted	9 00 „	6 00 „
Pieces in wrought iron, polished, filed, and adjusted or not, without distinction of weight	15 00 „	10 00 „
Steel spring for carriages, waggons, or locomotive ..	17 00 „	15 00 „
Pieces in steel, polished, filed, adjusted or not: weighing more than 1 kilogramme	30 00 „	25 00 „
Ditto, 1 kilogramme and less	40 00 „	35 00 „
Pieces in copper, pure or mixed with any other metals ...	25 00 „	20 00 „
Sheets and fillets for cards of leather, caoutchouc, or other materials	20 00 „	20 00 „
Gold-leaf	100 00 kil.	100 00 kil.
Refined sugar	41 00 100 kil.	41 00 100 kil.
Carriages	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*
Cabinet-makers' and turners' small wares, and wares in ivory or carved wood ("tabletterie")	„	„
Leather: prepared skins, varnished, dyed, and morocco leather	250 00 100 kil.	250 00 100 kil.
Ditto, all other kinds	30 00 „	30 00 „
Leather manufactures of all kinds	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*
Wooden wares: empty casks, new or old not hooped, or hooped with wooden hoops	Free	Free
„ „ iron hoops	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*
Shovels, forks, rakes, handles of tools of wood, with or without ferrules	Free	Free
Oars	„	„
Plates, spoons, porringers, and other household articles ...	„	„
Pieces of carpenter's work, dressed or not	„	„
Parts of cartwright's work, dressed or not	„	„
Other articles of wood, not enumerated	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*
Household furniture	„	„
	Per ton of French measurement :—	
	Fr. c.	Fr. c.
Ships and boats, built in the United Kingdom, not registered or sailing under British flag, in wood	25 00	20 00
Ditto, ditto, in iron	70 00	60 00
Hulls of ships, in wood	15 00	10 00
Ditto, ditto, in iron	50 00	40 00

N. B.—The machines and machinery on board such ships shall be charged separately, according to the rates fixed by the Tariff for "Machines and Machinery."

The present Tariff is approved, and annexed to the Convention concluded on the 12th October 1860, between Great Britain and France.

Paris, October 12, 1860.

COWLEY.
RICHD. COBDEN.
E. THOUVENEL.
F. ROUHER.

Board of Trade, Whitehall, October 25, 1860.

THE Right Honorable the Lords of the Committee of Privy Council for Trade are pleased to publish, for general information, the following Comparative Statement, showing the rates of duty payable on the direct importation into France from the United Kingdom, under the French or British flag, of the under-mentioned articles of British origin or manufacture, as set forth in the Tariff annexed to the Convention concluded on the 12th instant between Great Britain and France, as compared with the corresponding rates of import duty levied on the same articles under the old French Tariff :—

Description of Articles.	New Duties.		Former Duties. (Adding the two decimes.)
	1860.	1864.	
METALS.	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
IRON :—			
Ore of	Free	Free	Free
Filings, slag and dross, from the forge ...	"	"	Free and 96c.
Pig and fragments of old cast iron ..	2 50	2 00	4f. 80c.
Purified cast, called "mazée," and old broken wrought iron	3 25	2 75	8f. 40c. and 9f. 60c.
Crude, in lumps or prisms, not freed from the dross	5 00	4 50	Prohibited
Bars, square, round, or flat; rails of all shapes and dimensions; angle and T iron; and wire, with the exceptions hereinafter mentioned	7 00	6 00	Bars and rails 12f. to 16f. 80c.
Hoops, of the thickness of 1 millimètre or less			
Sheets, rolled or hammered exceeding 1 millimètre in thickness			
In plates weighing 200 kilos. or less and of which the breadth does not exceed 1 mètre 20 centimètres, nor the length 4 mètres 50 centimètres...	8 50	7 50	24f.
In plates exceeding 200 kilogrammes in weight or 1 mètre 20 centimètres in breadth, or 4 mètres 50 centimètres in length... ..	9 50	7 50	
Sheet, thin, and black iron, in plates of 1 millimètre or less in thickness	13 00	10 00	
(N. B.—Thin sheet and black iron in flat plates, cut out or trimmed in any way, to pay one-tenth more than rectangular plates.)			
Sheets, tinned, coppered, covered with zinc or lead	16 00	13 00	48f.
Wire, not exceeding $\frac{1}{10}$ millimètres in diameter, whether tinned, coppered, or covered with zinc	14 00	10 00	36f. and 84f.
STEEL :—			
In bars of all kinds	15 00	13 00	36f.
Sheet, exceeding 2 millimètres in thickness ...	22 00	18 00	Sheets 60f. to 600f. Wire 84f.
Sheet, not exceeding 2 millimètres in thickness, and Wire, including bright wire for instruments	30 00	25 00	

Description of Articles.	New Duties.		Former Duties. (Adding the two decimes.)
	1860.	1864.	
	Per 100 kilos.	Per 100 kilos.	Per 100 kilos.
	Fr. c.	Fr. c.	
COPPER :—			
Ore, filings and old broken articles ...	Free	Free	Free
Ditto, and brass smelted, in pigs, bars, or plates ...			12c. to 2f. 40c.
Rolled or beaten into bars or sheets ...	15 " 00	10 " 00	36f. to 96f.
Wire of all sizes, whether polished or not ...	15 00	10 00	120f. to 343f. 20c.
Gilt or silvered, beaten, drawn, or rolled, and wire laid on thread or silk ...	100 00	100 00	244f. 80c. to 1,140f.
ZINC :—			
Ore, crude, calcined or pounded, filings, and old broken articles ...	Free	Free	Free and 12c.
In pigs, bars, or plates ...	0 10	0 10	12c.
Rolled ...	6 00	4 00	60f.
LEAD :—			
Ore and dross of all sorts, filings, and old broken articles ...	Free	Free	Free
In pigs, bars, or plates ...	3 00	"	Pigs 6f.
Rolled or sheet, alloyed with antimony, in pig, and type, old ...	5 00	3 00	Sheets 28f 80c. Alloyed with antimony 31f. 20c.
TIN :—			
Ore and metal in pigs, bars, or plates, filings and old broken articles ...	Free	Free	Free and 2f. 40c.
Alloyed with antimony (Britannia metal) in ingots ...	5 00	5 00	...
Pure metal or alloyed, beaten or rolled ...	6 00	6 00	72f.
BISMUTH :—			
Crude ...	Free	Free	2f. 40c.
ANTIMONY :—			
Ore and sulphurated ...			Free and 1f. 20c.
Metal or regulas ...	8 " 00	6 " 00	31f. 20c.
NICKEL :—			
Ore and speiss ...	Free	Free	Free
Pure, and alloyed with other metal, especially copper or zinc (argentine or German silver), in ingots or pigs ...			1f. 20c.
Ditto, ditto, rolled or drawn ...	15 " 00	10 " 00	120f.
MANGANESE :— Ore ...	Free	Free	Free
ARSENIC :— Metallic ...			
ORES :— Not enumerated ...			
METAL MANUFACTURES			
CAST IRON :—			
Not turned nor polished :—			
1st Class. Chairs for railways, plates and other castings from the open mould	3 50	3 00	Prohibited
2nd Class. Cylindrical pipes (straight), rafters, solid columns, and gas retorts ...	4 25	3 75	
3rd Class. Pots and all other manufactures not included in the preceding classes ...	5 00	4 50	
Polished or turned ...	9 00	6 00	
Tinned, enamelled, or varnished ...	12 00	10 00	

Description of Articles.	New Duties. 1860.	New Duties. 1861.	Former Duties. (Adding the two decimes.)
	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
Wrought Iron :—			
Ironwares (heavy), including framework; pieces of frames ...			Prohibited
Knees and girders for ships ...			
Ironwork for carts and waggons ...			
Hinges ; clamps ; large bolts ; braces, and other fastenings of doors and windows, not polished nor turned ..	9 00	8 00	
Gratings (solid) ; beds ; seats and furniture for gardens and other kinds, with or without ornaments or adjuncts in cast iron, steel, or copper ..			
N. B.—Axles, springs, and tires for wheels, are not included in the above category, but are classed among detached pieces of machinery.			
Small ironwares (" serrurerie") including : locks and padlocks of all sorts, bolts and hinges, in sheet iron, latches, and flat bolts, and all other articles in wrought or sheet iron for fastenings of doors or windows, and furniture polished, filed, or turned ...	15 00	12 00	
Nails, forged by machinery ..	10 00	8 00	
Ditto, ditto, by hand ...	15 00	12 00	
Wood screws, screw-bolts and nuts ..	10 00	8 00	
Anchors ...	10 00	8 00	Anchors, 12f. and 13f.
Chains and chain-cables ..			Cables, 45f.
Tools, in pure iron, with or without handles	12 00	10 00	60f.
Tubes of wrought-iron, simply welded, of 9 millimètres interior diameter or more ...	13 00	11 00	48f. to 72f.
Ditto, ditto, less than 9 millimètres, and fittings of tubes ...	25 00	20 00	
Tubes in wrought-iron, welded on a mandril, or lap-welded ...	25 00	20 00	
Fish-hooks (for sea fishing) tinned or not ..	50 00	50 00	240f.
Household articles and other wares unenumerated :—			
In wrought or sheet-iron, polished or painted .	17 00	14 00	Prohibited
Ditto, ditto, enamelled, varnished or tinned ...	20 00	16 00	
Steel Wares :—			
Tools in pure steel ; files ; saws, circular or straight ; scythes, sickles, and other unenumerated ..	40 00	32 00	96f. to 270f.
Needles for sewing, less than 5 centimètres in length ..	200 00	200 00	210f. to 960f.
Ditto of 5 and more centimètres in length ..	100 00	100 00	
Fish-hooks (for river fishing), blued or not ...	100 00	100 00	240f.
Metallic pens (other than gold or silver) ...	100 00	100 00	480f.
Small articles of ornament, such as beads, purse garniture, brooches, and thimbles ..	25 00	20 00	Prohibited
Household articles and other wares unenumerated .	40 00	32 00	
Cutlery :—			
Of every description ..	20 per cent. *ad valorem*, reduced to 15 per cent. *ad valorem* on the 1st January 1866.		Prohibited
Instruments, surgical, optical and philosophical	10 per cent. *ad valorem*.	10 per cent. *ad valorem*.	Surgical, 10 per cent. Optical, 30 per cent.
Arms, not being implements of war :—			
Side arms ...	40 00	40 00	480f.
Fire-arms ..	240 00	240 00	240f.

Description of Articles.	New Duties. 1860.	New Duties. 1864.	Former Duties (Adding the two decimes)
	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
SUNDRY METALS.			
Tools of iron tipped with steel, with or without handles ...	18 00	15 00	150f.
Articles made partly of cast and partly of wrought iron, not polished, if the weight of wrought iron is less than half the total weight ..	5 00	4 50	Prohibited
Ditto, if half or more than half the total weight ...	10 00	8 00	
Ditto, polished, enamelled or japanned, and with ornamental adjuncts in iron, copper, brass, or steel ...	15 00	12 00	
Wire gauze of iron and steel ..	15 00	10 00	90f. and 180f.
Cylinders of copper or brass for printing, whether engraved or not ..	15 00	15 00	Engraved, 15 per cent. *ad valorem*; not engraved, prohibited
Copper-wares, metal gauze of copper or brass, works of art and ornament, and all other manufactured articles of copper, pure or alloyed with zinc or tin ...	25 00	20 00	Gauze, 180f.; all others, prohibited
Manufactures of zinc of all kinds ...	10 00	8 00	Prohibited
Lead pipes, and all other manufactures of lead	5 00	3 00	28f. 80c.
Printing type, new ..	10 00	8 00	60f. to 240f.
Tin pots and pans and other manufactures of tin, whether pure or alloyed with antimony ...	30 00	30 00	Pots and pans, 120f. to 240f.; others, prohibited
Manufactures of nickel allied with copper or zinc (argentine) ...	100 00	100 00	Prohibited
Plated manufactures of every description ...	100 00	100 00	
Manufactures of metal gilt or silvered by the mercurial or electro-plate processes ...	100 00	100 00	
Plate and jewellery of gold, of silver, platina, or other metals ...	500 00	500 00	3f. 60c. to 24f. per hectogramme.
Clocks and watches ...	5 per cent. *ad valorem*.	5 per cent. *ad valorem*.	1f. 32c. to 7f. 20c. each, or (without cases) 10 per cent. *ad valorem*.
Clock and watch movements	100 00	100 00	600f.
MACHINES AND MACHINERY.			
WITH APPARATUS COMPLETE—			
Steam-engines stationary, with or without boilers or fly-wheels	10 00	6 00	30f.
Ditto, marine, with or without boilers ...	20 00	12 00	42f.
„ locomotive and portable engines ..	15 00	10 00	48f.
Tenders for locomotive engines, complete .	10 00	8 00	36f.
Spinning machines	15 00	10 00	48f.
For weaving	9 00	6 00	18f.
For paper-making			36f.
For printing			36f.
For agricultural machines, and machines for making sheets and fillets of cards			agri. 18f.
Lace-making machines	15 00	10 00	72f.
Distilling apparatus, sugar-pans and boilers made of copper	15 00	10 00	36f. to 72f.
Carding machines, not furnished	15 00	10 00	36f.
Steam-boilers, of sheet iron, of cylindrical or spherical shape, with or without boiler-pipes or heating-pipes	10 00	8 00	36f. to 72f.
Ditto, tubular, of sheet iron, with tubes of wrought iron, copper or brass, or of sheet iron rivetted, with interior furnaces, and all other boilers not of cylindrical or spherical shape	15 00	12 00	36f. to 72f.
Ditto, ditto, of sheet steel of every shape ..	30 00	25 00	36f. to 72f.

Description of Articles.	New Duties. 1860.	New Duties. 1864.	Former Duties. (Adding the two decimes.)
	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.
Gasometers, open boilers, furnaces and stoves in sheet iron, or in cast and sheet iron ..	10 00	8 00	36f to 72f.
Machines for making machines ("machines outils") and machines not enumerated:—			
Containing 75 per cent. or more of their weight in cast iron	9 00	6 00	24f. to 78f.
Containing 50 per cent. and less than 75 per cent. of cast iron	15 00	10 00	
Containing less than 50 per cent. of cast iron ...	20 00	15 00	
Detached parts of machines:—			
Sheets and fillets of cards on leather, india-rubber, or other materials	60 00	50 00	240f.
Dents of reeds in iron or in copper ..	30 00	30 00	240f.
Reeds complete, in iron or copper	50 00		
Pieces in cast iron, polished, filed, and adjusted	9 00	6 00	18f. to 96f.
Pieces in wrought iron, polished, filed, and adjusted or not, without distinction of weight..	15 00	10 00	72f. to 120f.
Steel spring for carriages, waggons, or locomotives	17 00	15 00	Prohibited
Pieces in steel, polished, filed, adjusted or not: weighing more than 1 kilogramme ..	30 00	25 00	180f. to 240f.
Ditto, 1 kilogramme and less	40 00	35 00	
Pieces in copper, pure or mixed with any other metals	25 00	20 00	
Sheets and fillets for cards of leather, caoutchouc, or other materials	20 00	20 00	
	Per kilo.	Per kilo.	Hectog.
Gold-leaf	100 00	100 00	36f.
	Per 100 kilos.	Per 100 kilos.	
Refined sugar	41 00	41 00	Prohibited
Carriages	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*	"
Cabinet-makers' and turners' small wares, and wares in ivory or carved wood ("tabletterie")	"	"	Per 100 kilos. 480f. to 600f.
Leather: prepared skins, varnished, dyed, and morocco leather	250 00	250 00	Prohibited
Ditto, all other kinds	30 00	30 00	30f. to 240f.
Leather manufactures of all kinds	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*	Prohibited (except common saddles and wine skins.)
Wooden wares: empty casks, new or old, not hooped, or hooped with wooden hoops .	Free	Free	Wood-hooped, 30c. Iron-hooped, 2f. 64c. hectolitre of content.
" " " iron hoops	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*	Not hooped, 10 per cent. *ad valorem.*
Shovels, forks, rakes, handles of tools, of wood, with or without ferrules	Free	Free	15 per cent. *ad valorem*
Oars	"	"	2c. to 6c. the métre
Plates, spoons, porringers, and other household articles	"	"	15 per cent. *ad valorem.*
Pieces of carpenter's work, dressed or not ..	"	"	
Parts of cartwright's work, dressed or not ..	"	"	
Other articles of wood, not enumerated ..	10 per cent. *ad valorem.*	10 per cent. *ad valorem.*	
Household furniture	"	"	
	Per ton of French measurement:—		
Ships and boats, built in the United Kingdom, not registered or sailing under British flag, in wood	Fr. c. 25 00	Fr. c. 20 00	Prohibited
Ditto, ditto, in iron	70 00	60 00	
Hulls of ships, in wood	15 00	10 00	
Ditto, ditto, in iron	50 00	40 00	

N. B.—The Machines and Machinery on board such ships shall be charged separately, according to the rates fixed by the Tariff for "Machines and Machinery."

No. 6110.

Fort William, the 20th December 1860.

Notification.—The following Notice by the Resident at Hyderabad, relative to the levy of Customs Duties in the Territories of His Highness the Nizam, is published for general information.

W. GREY,
Offg. Deputy Secy. to the Govt. of India.

NOTICE.

IT is hereby notified for general information, that His Highness the Nizam's Government will levy at the Village of Kholad, on the Masulipatam Frontier, the ad valorem Duty of five per Cent. agreeably to Treaty, after having satisfied themselves that the Invoices produced are correct, when the Merchants will be furnished with Passes to prevent any further Duty being levied in His Highness' Dominions. Reimbursements will be made for any undue imposts which may be proved to have been exacted, and the offenders punished. Merchants producing false Invoices, or smuggling Goods, such Goods will be confiscated, and a suitable fine inflicted on the offender. The Duty on Salt will be levied according to the established custom of the Nizam's Government. Merchants provided with Dustucks will not be called on to pay Duty except at the Stations to which their Goods are proceeding, and on Goods merely in transit which do not break-bulk, no Duty will be levied.

C. DAVIDSON,
Resident.

HYDERABAD RESIDENCY,
The 29th November 1860.

No. 6136.

The 20th December 1860.

Mr. W. C. Plowden, Assistant Commissioner of the Punjab, has obtained fifteen months' leave to England, under Clause I., Section VI. of the Covenanted Absentee Rules.

No. 6137.

The 21st December 1860.

Mr. F. MacNaghten, of the Bombay Civil Service, is appointed to be an Officiating Assistant Commissioner of the Third Class in the Province of Nagpore. Mr. MacNaghten reported his arrival at Nagpore on the 30th ultimo.

No. 6138.

Mr. C. M. Crisp is appointed to be an Assessor, under Act XXXII. of 1860, for the Town and Suburbs of Rangoon, with effect from the 8th October last.

No. 6139.

The under-mentioned Officers of the Pegu Commission are appointed Special Assessors, under Act XXXII. of 1860, for the Sub-Divisions specified opposite their names:—

Mr. P. B. Doyle, for Pegu Town.
Moung Klime, for the Towns in the Dalla Sub-Division.
Moung Shoay Myke, for the Town of Yandoon.
Lieutenant C. W. Street, for Nga-thoing, Khyoung and Doungyee Townships in the Bassein District.
Mr. W. J. Twidle, for Bassein.
Mr. C. Phillips, for the Pan-ta-nan Township.
Moung Kyow Doon, for Prome Town.
Lieutenant Duff, for Thyetmyo.
Lieutenant Sanders, for Myanoung, in Henzada District.
Mr. W. A. Rebello, for Donabew, in Henzada District.
Captain C. D. Newmarch, for the Officers in the Public Works Department serving in Pegu.

No. 6140.

Lieutenant H. V. Mathias resumed Command of the Nagode Police on the 1st instant.

No. 6141.

Narain Swamy Naidoo, Officiating Extra Assistant Commissioner, Raichore Doab, resumed charge of his duties on the 23rd ultimo. The remainder of his leave is accordingly cancelled.

No. 6142.

Mr. J. E. Burton, Extra Assistant Commissioner, in Oudh, rejoined his appointment on the 10th instant.

No. 6143.

Lieutenant H. S. Hill, Assistant Commissioner, 1st Class, Tenasserim and Martaban Provinces, passed the examination in Burmese, prescribed by Government for Staff employ, on the 18th of June 1858.

No. 6144.

Major H. L. Evans, Deputy Commissioner of Fyzabad, in Oudh, has obtained privilege leave for one month, under Section XII. of the Amended Absentee Rules, from the 20th instant, or from such date as he may avail himself of it.

No. 6145.

Erratum.—The appointments of Major R. T. Snow and Lieutenant C. H. Grace, of the Nagpore Commission, notified in General Order dated 10th ultimo, No. 5535, are to have effect, the former from the 17th October 1859 instead of the 17th November 1859, and the latter from the 23rd September 1859 instead of the 20th July 1860.

W. GREY,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 148.

Fort William, the 19th December 1860.

Notification.—Mr. L. C. Probyn assumed charge of the Office of Civil Auditor, North-Western Provinces, on the 14th instant.

C. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 21st December 1860.

No. 1215 *of* 1860.—The following Order issued by the Government of Bombay is confirmed :—

No. 316, *dated 9th April* 1859.—Granting leave of absence to Europe, on Medical Certificate, to Captain Hector Mackenzie, of the 20th Regiment Native Infantry, Deputy Commissioner, Punjab	For fifteen months, under the new Regulations, from the 12th April 1859.

No. 1216 *of* 1860.—The under-mentioned Officer has reported his return from England :—

	Date of Arrival at Bombay.
Captain H. Mackenzie, of the 20th Native Infantry, late Deputy Commissioner, Punjab, on leave for nineteen * months from the 12th April 1859 ...	10th Oct. 1860.

*See G. O. No. 803 of 1860.

	Date of Arrival at Fort William.
Lieutenant F. D. Harington, of the 12th Regiment Native Infantry ...	14th Dec. 1860.

No. 1217 *of* 1860.—The services of Captain H. Mackenzie, of the 20th Native Infantry, are placed at the disposal of the Government of the Punjab, with effect from the 10th October 1860.

No. 1218 *of* 1860.—The Furlough to Europe, on private affairs, granted to Captain and Brevet-Major W. H. Greathed, C. B., of the Corps of Engineers, in Government General Order No. 1101, of the 8th November 1860, is to be considered as under the new Regulations.

No. 1219 *of* 1860.—The under-mentioned men are admitted to Pension, as specified opposite to their respective names :—

Bazar Serjeant William Layland, attached to the Benares Sudder Bazar ...	Thirty Rupees per month, payable in India.
Gunner Michael Dunn, of the 1st Battalion Artillery ...	One shilling per diem, payable in Europe.

No. 1220 *of* 1860.—The following Order issued by the Government of Fort St. George is confirmed :—

No. 496, *dated 27th November* 1860.—Granting leave of absence to Europe, on Medical Certificate, to Captain Francis John Sidebottom, of the 62nd Regiment Native Infantry ...	For two years, under the old Regulations.

No. 1221 *of* 1860.—*Erratum.*—In Government General Order No. 1170, of the 30th November 1860, admitting certain men to Pension, for "Corporal" Thomas Thornton, read *Gunner* Thomas Thornton.

Order Books to be corrected accordingly.

No 1222 *of* 1860.—The responsible control over the Depôt and Workshops of the Mathematical Instrument Department in Calcutta will be vested in the Deputy Surveyor-General from the 1st January 1861.

All requisitions for the supply or repair of Instruments, and all communications connected with the Department, are to be addressed to that Functionary, who will examine and check all Indents according to the Regulations of the Service, referring special cases for the orders of Government.

The Deputy Surveyor-General will prepare the Annual Estimates of the expenditure of the Department, as laid down in Government Notification, in the Financial Department, No. 27, dated 7th April 1860. He will also prepare and forward at the prescribed period the Annual Indent for the supply of Instruments required from England.

The Accounts will be submitted as heretofore by the Deputy Surveyor-General to the Controller of Military Finance.

No. 1223 *of* 1860.—The following alteration of rank is made :—

Corps.	Rank and Names.	To rank from	In whose room.
Artillery	Lieutenant Charles Edward Armstrong	26th May 1859	Lieutenant E. J. Goodridge, retired.
	Lieutenant Keith William Stuart Mackenzie Cameron	4th July 1859	Lieutenant J. C. Griffith, promoted.
	Lieutenant Edward Draper Elliott ..	27th July 1858	Lieutenant J. McK Fraser, deceased.
	Lieutenant Charles Edward Delafosse ...	18th Aug 1858	Lieutenant E. W. E. Walker, promoted.

No. 1224 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service and promoted to the rank of Ensign, leaving the date of his Commission to be adjusted hereafter :—

	Date of Arrival at Fort William.
Infantry.	
Mr. Andrew McCrae Bruce ...	14th Dec. 1860.

No. 1225 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant George Peter Cumming, of the 4th European Regiment ...	For eighteen months, under the new Regulations.
Lieutenant John William Willoughby Osborne, C. B., of the 24th Regiment Madras Native Infantry, Political Agent, Rewah ...	For fifteen months, under the new Regulations.

No. 1226 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs :—

Captain Meredith James Vibart, of the Invalid Pension Establishment ...	For three years, under the old Regulations.

No. 1227 *of* 1860.—The under-mentioned Officer is promoted to the rank of Captain, by Brevet, from the date specified :—

Lieutenant Walter Henry Smith, 56th Regiment Native Infantry ...	20th Dec. 1860.

F. D. ATKINSON, *Major*,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL ESTABLISHMENTS.

No. 309.

Fort William, the 20th December 1860.

Notifications.—Major W. E. Warrand and Lieutenant W. H. Pierson, of Engineers, are placed temporarily at the disposal of the Government of Bengal for employment in the Civil Engineering College, Calcutta, pending the decision of His Excellency the Commander-in-Chief as to their disposal, with effect from the date on which they may have entered on their duties in connexion with that College.

No. 310.

The 21st December 1860.

Messrs. R. G. Elwes, W. D. Bruce, A. D. Campbell, G. W. Owen, G. Kilgour, J. Denmeade, D. Scott, A. Penny, and J. Beauchamp, First Class Probationary Engineers, under Covenant with Her Majesty's Secretary of State for India in Council, reported their arrival at the Presidency per Ship *Castle Howard* on the 18th instant, having left England for India on the 15th August 1860.

No. 311.

The leave of absence granted to Lieutenant J. M. Williams, Third Class Executive Engineer, in Notification No. 207, dated 14th September 1860, is extended to 27th November 1860, the date on which he assumed charge of the Rangoon Town Division.

No. 312.

Mr. H. Dewes, Assistant Engineer of the First Class, having reported his return to the Presidency from Sick leave per *Agamemnon* on the 6th instant, is placed at the disposal of the Government of Bengal.

No. 313.

Appointments.—Mr. R. Craig is appointed a temporary Supervisor in the Public Works Department, and posted to Bengal.

No. 314.

Captain A. W. Owen, Assistant Engineer of the First Class, is appointed to officiate as Executive Engineer of the 6th Division, Grand Trunk Road.

No. 315.

Transfer.—Assistant Overseer Private R. Forrester is transferred from Bengal to Pegu.

A. G. GOODWYN, *Major*,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6770.

APPOINTMENTS.—*The 19th December* 1860.—Mr. E. Grey, Superintendent of Survey, 1st or Northern Division, to officiate as Collector of Dinagepore, in addition to his own duties.

This cancels the appointment of Mr. J. C. Dodgson, notified in the *Gazette* of the 15th instant.

Lieutenant Donald Macdonald to be Assistant Revenue Surveyor, 2nd or Southern Division.

The 21st December 1860.—The following Moonsiffs are vested respectively with the powers of a Deputy Collector, under Section CL., Act X. of 1859, in the District of Tipperah, *viz* :—

Baboo Bhugwan Chunder Sein, Moonsiff of Toobkibograh.

Syud Noor-ool Hossein, Moonsiff of Cusbeh Noornuggur.

Moonshee Rehanooddeen, Moonsiff of Nasirnuggur.

LEAVE OF ABSENCE.—*The 12th December* 1860.—Mr. W. G. L. Lane, Assistant to the Magistrate and Collector of Beerbhoom, for six months, under Section XIV. of the new revised Absentee Rules.

The 17th December 1860.—Mr. W. Porter, Marine Assistant to the Commissioner and Port Master at Akyab, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

Baboo Sreenauth Mookerjee, Sub-Assistant Surgeon of Noacolly, for six weeks, on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 12th October last.

The 18th December 1860.—Mr. D. Cunliffe, Salt Agent of Hidgellee, for four days, under Section XII. of the new revised Absentee Rules, in extension of the leave granted to him on the 3rd instant.

The 19th December 1860.—Baboo Odoy Chund Dutt, Sub-Assistant Surgeon of Tumlook, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

The privilege leave for one month granted by the Lord Bishop of Calcutta to the Reverend W. C. Bromehead, Chaplain of Dinapore, is confirmed.

NOTIFICATION.—*The 19th December* 1860.—The Hon'ble H. B. Devereux, of the Civil Service, reported his return to the Presidency on the 14th instant, by the Steam Ship *Nemesis*.

W. S. SETON-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 5132.

APPOINTMENT.—*The 20th December* 1860.—Serjeant J. Smee, who has been appointed by the Government of India as a Probationary Assistant Overseer in the Public Works Department and posted to Bengal, is attached to the 1st Division of the Grand Trunk Road.

C. B. YOUNG, *Lieut.-Colonel*,
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 3070A.

Camp Agra, the 6th December 1860.

Assistant Surgeon Price, of Her Majesty's 89th Regiment of Foot, is appointed temporarily, with the consent of the Officer Commanding the Station, to the Medical charge of the Civil Station of Lullutpore.

No. 3075A.

The 7th December 1860.

Lieutenant Owen Chalmers, whose services have been placed at the disposal of this Government, is appointed to be an Assistant Commissioner of the Third Class in the Jubbulpore Division.

No. 3082A.

The 8th December 1860.

Mr. A. R. S. Pollock, Joint Magistrate and Deputy Collector at Benares, is appointed to officiate as Magistrate and Collector, and Deputy Commissioner of Humeerpore.

No. 3089A.

Mr. E. M. Wylly, Officiating Extra Judge of the Court of Sudder Dewany and Nizamut Adawlut, N. W. Provinces, is appointed to be a Member of the Court of Special Commission sitting at Agra, under Act IX. of 1859.

No. 1579.

The 10th December 1860.

Privilege leave of absence for fifteen days is granted to Assistant Surgeon J. C. Dickinson, Civil Assistant Surgeon of Azimgurh, from the date on which he may avail himself of the same.

No. 1581.

Moonshee Nujmooddeen, Tehseeldar of Chubramow, in the District of Furruckabad, is appointed to be a Deputy Magistrate under Act XV. of 1843, with the powers of an Assistant, as described in Section XX., Regulation IX. of 1807, and with authority to receive and try charges under Section I., Act X. of 1854.

No. 1587.

The 12th December 1860.

Leave of absence, on Medical Certificate, from the 15th to the 30th November 1860, is granted to Tujumool Hossein Khan, Principal Sudder Ameen of Furruckabad, under Section V. of the Uncovenanted Absentee Rules.

REVENUE DEPARTMENT.

No. 1673A.

Camp Agra, the 5th December 1860.

Mohib Allee is appointed to act as Deputy Collector under Regulation IX. of 1833, in the District of Boolundshuher.

No. 427A.

The following Officers of the Government are appointed to be Assessors under Act XXXII. of 1860, in the District of Cawnpore, within the Divisions specified opposite their names:—

Mr. Henry Blunt ...	In the Town of Cawnpore and Civil Station.
Gopal Suhoi, Tehseeldar ...	In the Tehseelee of Sheorajpore.
Gholam Hossain Khan, Tehseeldar ...	In the Tehseelee of Russoolabad.
Pundit Hot Ram, Tehseeldar	In the Tehseelee of Derapoor.
Syud Zamin Allee, Tehseeldar	In the Tehseelee of Bhogneepoor.
Balak Ram, Tehseeldar ..	In the Tehseelee of Jaujmow.
Lalla Jowrakun Lall, Tehseeldar ...	In the Tehseelee of Akherpore.
Mr. E. J. Chandler, Tehseeldar ..	In the Tehseelee of Secundra.
Lallah Rujnundun, Tehseeldar ...	In the Tehseelee of Bilhour.
Mr. Abel Bonafacias, Tehseeldar	In the Tehseelee of Sarh Sulempore.
Gopal Suhoi, Tehseeldar of Sheorajpore, and Balak Ram, Tehseeldar of Jaujmow	In the Tehseelee of Bithoor.
Hussun Ruzzah, Tehseeldar	In the Tehseelee of Ghatumpore.

No. 445A.

The 10th December 1860.

Imamooddeen, Tehseeldar of the Huzoor Tehseel, is appointed to be an Assessor under Schedules 1, 2, and 4 of Act XXXII. of 1860, for the Pergunnah and City of Moradabad.

No. 454A.

The 11th December 1860.

The Notification No. 278A., dated 13th November 1860, is cancelled.

The following Officers are appointed to be Assessors under Act XXXII. of 1860, in the District of Neemuch, each in his own Tehseeldaree Circle:—

Girdharee Lall, Tehseeldar of Singhowlie.
Salig Ram, Tehseeldar of Jawud.

Koonj Beharee Lall, Officiating Tehseeldar of Neemuch.

No. 455A.

Moonshee Syud Sanund Alee Khan is appointed to act as an Extra Deputy Collector for the purposes of Act XXXII. of 1860, in the District of Neemuch.

No. 1708A.

The 12th December 1860.

Furhut Allee, at present Acting Deputy Collector of Orai, is appointed to officiate as an Extra Deputy Collector at Calpee, until further orders.

GENERAL DEPARTMENT.

No. 1400A.

Camp Agra, the 12th December 1860.

The following Gentlemen are appointed to be Members of the Mirzapore Dispensary Committee :—

Mr. E. Macnaghten,
„ Warwick,
„ H. B. Goodall,

Moulvee Khoorcheyd Allee, Principal Sudder Ameen.

Banee Madho Chowbey Bisheshur Moneeb.

FINANCIAL DEPARTMENT.

No. 1403A.

Camp Agra, the 8th December 1860.

Some misapprehension appearing to exist as to the intention of Section XIV. of the Covenanted, and Section VIII. of the Uncovenanted Absentee Rules, it is hereby notified for general information, that although special leave, on private affairs, under those Sections cannot be granted by instalments, yet it can be granted for a shorter period than six months, *provided the condition of leave not being claimable under the same rule for six years* is maintained.

No. Z.

The 5th December 1860.

Resolution by His Honor the Lieutenant-Governor in the Revenue (Income Tax) Department.

Read again paragraph 53, of the Resolution recorded in this Department, No. A., dated 22nd August last.

Read the following papers :—

No. 35A.

FROM G. COUPER, ESQ.,

Secy. to the Govt. of the N. W. P.,

TO W. GREY, ESQ,

Secy. to the Govt. of India,

Home Department.

Dated Nynee Tal, the 22nd September 1860.

REVENUE DEPARTMENT.
Income Tax.

SIR,—I AM desired to request that the attention of His Excellency the Viceroy in Council may be invited to the Illustration given in paragraph 53 of the Lieutenant-Governor's Resolution, No. A., dated 22nd August, of Clauses 2 and 3 of Rule 6 of Section XCVII. of Act XXXII. of 1860.

2. In that Illustration it is assumed that, in the case of a rent-free Holding of which the rent received or receivable during the year preceding the year of assessment are returned at Rupees 500, the Duties chargeable under the Act should be assessed at Rupees 3 and 1 per Cent. on the whole amount of the rent, notwithstanding that the Sub-lessee pays to the Lessor Rupees 350 only, deducting from that sum Rupees 20 on account of the Duty paid by him under Clause 2 of the Rule 6 "on the rents and profits without making any reduction on account of Land Revenue or rent." This ruling has been now called in question from two quarters, and as the point is one of importance it is thought advisable to take the instructions of His Excellency the Viceroy in Council upon it.

3. It is argued that the Lessee B. of the Illustration is entitled to deduct from the rent (Rupees 350) payable by him to the Lessor X. the sum of Duty "computed upon such Revenue or rent"* only Rupees 350, *viz.*, Duty amounting to Rupees 7, that is to say that the Lessee B. having an income less than Rupees 200 would be exempt from the Duties altogether, and the rent-free Holder X., receiving only Rupees 350, would pay no more than Rupees 7 of Income Tax Duty.

* Clause 3, Rule 6 of Section XCVII.

4. It appears to the Lieutenant-Governor that Clauses 2 and 3 of Rule 6 must be read and construed together and not as separate Legislative Rules; and he is under the impression that those who have questioned the ruling of the Illustration have overlooked this principle of legal interpretation. In the hypothetical case given in the Illustration it is assumed that the Collector has exercised his option under Clause 2, Rule 6 of Section XCVII. of charging "the Duties on the rents and profits without making any (such) deduction on account of Land Revenue or rent." If then B., the Lessee, has been compelled to pay Rupees 20 as the amount of Duty on the rents and profits of the rent-free Holding of X. amounting to Rupees 500 per annum, he would seem to be in equity at least, if not under the words of the Act, entitled to deduct that sum from the rent (Rupees 350) payable to his Lessor X. Unless this be correct, it is obvious that B. will, in his own person, be charged with Duties at the rate of 3 and 1 per Cent. on the sum of Rupees 150, the difference, that is, between the total value of the Holding (Rupees 500) and the portion thereof paid to the Lessor (Rupees 350), even though the whole of B's income, as above, would thus be below the income exempt from Duty.

5. If the objection mentioned above be valid, then it follows that, in consequence of the sub-lease of his Holding by X. to B., the Government will receive, on account of the Duties chargeable under the Act, the sum of Rupees 7 ($350 \times \frac{3}{150} = 7$) instead of Rupees 20 ($500 \times \frac{3}{75} = 20$.) It can not, the Lieutenant-Governor thinks, be the intention of the Act, that the Government should be deprived of a portion of the Income Tax Duty justly leviable by reason of a sub-lease, even though such sub-lease should be made *bond fide*. And it is hardly needful to remark that, if such be permissible under the Act, fraudulent and collusive sub-leases will not be unfrequent. The point may be presented in another view. If X. be the rent-free Holder of the land of which the rents received or receivable during the year preceding the year of assessment are returned at Rupees 3,000, and X. sublets his Holding to B. for Rupees 2,000 per annum, then B., having an income of more than Rupees 200, becomes in his own person liable to the Duties chargeable under the Act; and if, as set forth in the Resolution, he be entitled to deduct the Duty chargeable upon the whole amounts of the rents received or receivable during the preceding year, *viz.* Rupees 3,000, B. becomes exempt from Duty on account

of his own income, and X. becomes chargeable with the same on B's account, as well as his own. Under this point of view the Lieutenant-Governor's construction would seem to be erroneous.

6. And in point of fact, the Lieutenant-Governor, looking at the question from different points of view as above, is by no means confident that he has rightly interpreted the Law. But at the same time he is not prepared to accept the construction which has been put upon it by the objectors above alluded to. In short he is inclined to think that the Law, as it stands, does not meet the case.

7. If construed as by the Lieutenant-Governor, the Lessee in the case supposed in paragraph 53 of the Resolution would pay the Duty chargeable upon the entire value of the Holding, *viz.*, Rupees 500, and the Lessor X. receiving only Rupees 350, would, in consequence of the deduction allowed to the Lessee B., be charged with Rupees 20 of Duty instead of Rupees 7, properly payable upon his net income. Again the Lessee B., in the case supposed in paragraph 5 of this letter, would by deducting from his payment to the Lessor X. the Duty chargeable upon the whole value of the Holding, *viz.*, Rupees 3,000, escape taxation in his own person upon the income of Rupees 1,000, which he derives from the Holding.

8. If construed as by the objectors the Government would apparently lose a portion of the Duties chargeable under the Act in every case of Sub-lease in which the income derived by the Lessee from the Holding falls short of Rupees 200. For instance, if X., in the case supposed in the 2nd Illustration, given in paragraph 53 of the Resolution, should retain in his own hands the management of his Holding, having been entitled to, or received during the year preceding assessment, profits amounting to Rupees 500 per annum, he would be clearly chargeable in that case in the sum of Rupees 20 to the Duties under the Act. Is the Government to lose the sum of Rupees 13 in respect of the Duties chargeable on this Holding because of a Sub-lease whether bonâ fide or fraudulent thereof.

9. It will be observed that the Law, in whatever way it may be interpreted, does not operate equally in the case of Sub-leases. In a Sub-lease wherein the Sub-lessee derives an income exceeding Rupees 200 per annum from the Holding, he may, contrary to the Lieutenant-Governor's ruling, be charged with Duty in his own person by restricting his privilege of deducting from the rent payable by him only the amount of Duty computed upon the sum of that rent. In this case the Government received its whole Duties, and each Tax-payer bears his own burden. But if the margin left to the Sub-lessee be less than Rupees 200, then, unless the Lieutenant-Governor's construction be followed, the Government is subjected to considerable loss in the Duties chargeable under the Act. Again if that construction be followed, a seeming injustice is laid upon the Lessor, who, though receiving (as in the Illustration of paragraph 53 of the Resolution,) only Rupees 350 is made to pay Duty as on Rupees 500. This difficulty is avoided by the construction put upon the Law by the objectors, but the Government becomes a loser as above shown.

10. If the Lieutenant-Governor, as he hopes, has made his meaning clear, he requests early instructions on the points in question.

I have, &c, .

(Sd.) G. E. W. Cooper,
Secy. to Govt., N. W. P.

No. 2166.

Transferred to the Financial Department, together with copy of the Resolution referred to in paragraph 1 of this letter.

By Order, &c.,

(Sd.) H. U. Browne,
Under-Secy. to the Govt. of India.

Home Department,
The 29th September 1860.

No. 9897.

Forwarded to the Solicitor to Government for an early expression of opinion of the Advocate-General.

(Sd.) C. H. Lushington,
Secy to the Govt. of India.

Fort William;
Financial Department,
The 1st October 1860.

No. 417.

From R. F. Stack, Esq.,
Officiating Solicitor to Government,

To C. H. Lushington, Esq.,
Secretary to the Government of India,
Financial Department.

Fort William, the 9th November 1860.

Sir,—With reference to your Office Docket No. 9897, dated the 1st October last, I have the honor to forward herewith, for the information of Government, a copy of the Advocate-General's Opinion, respecting the construction put by the Lieutenant-Governor of the North-Western Provinces on certain Clauses of the Income Tax Act.

2. The original papers received with your Docket above mentioned are herewith returned.

I have, &c.,

(Sd.) R. F. Stack,
Offg. Solicitor to Government.

OPINION.

I AM of opinion that, upon the legal construction of the Act B., the Lessee, in the Illustration given in His Honor the Lieutenant-Governor's 53rd paragraph (Case 2) will be liable *primâ facie* to be charged, if the Collector exercises the option given by Clause 2 of so charging him with Income Tax upon the whole rents and profits (Rupees 500), *i. e.*, with Rupees 20 per annum ($500 + \frac{1}{100} = 20$), and will, if so charged, be entitled to deduct from his payment to X. on account of his yearly rent (Rupees 350) the Income Tax upon such rent at the rate of Rupees 3 and 1 Rupee per Cent., or Rupees 14 ($350 + \frac{1}{100} = 14$). Thus, under ordinary circumstances, the Government will receive the Duties at Rupees 3 and 1 Rupee per Cent., upon the whole Rupees 500, while X. and B. will ultimately contribute to their Duties according to the profits realized by them respectively in the proportion of Rupees 350 to Rupees 150 or of 14 to 6.

2. The circumstance that the annual profits received by B. from this source fall below the amount on which Income Tax is chargeable, and that the profits received by X. from this source are of an amount subject only to the 2 per Cent. Duty, can make no difference, I think, in the mode of computing the Duties as between B. and X., and the amount which the former is entitled to deduct on paying his rent to the latter. Although an option is given to the Collector or Commissioner to charge the Tenant with the Duties on the net amount of his profits only, after deducting the rent payable by him to his Landlord, charging the Landlord himself with the Duties on the latter rent under Clause 1 of Rule 6, or to charge the Tenant with the Duties on the whole profits without any deduction for rent under Clause 2, leaving the Tenant to deduct the Duties charged on such rent from his payment to the Landlord under Clause 3, I do not think that any different burthen in point of amount can be imposed on either Tenant or Landlord by exercising the option given by Clause 2, than can be imposed under the 1st Clause; but I look upon the option given as one to be exercised merely for the convenience of Government in assessing and collecting the Duties whatever their amount may be.

3. Thus, if B. and X. have both other sources of income, which bring up the whole income of each to Rupees 500 per annum, there will be nothing in the circumstance of the case to vary the *primâ facie* liability stated in paragraph 1 of this Opinion; and whether the assessment take place under Clause 1, or under Clauses 2 and 3, the Government will receive Rupees 20 in respect of the entire profits of the land, of which B. will contribute Rupees 6, and X. Rupees 14.

If B's entire income be less than Rupees 200, or less than Rupees 500, or if X's entire income be less than Rupees 500, the sum derived by Government will be diminished, and the proportions in which B. and X. will ultimately contribute to that sum will be altered. But the diminution and alteration will equally take place whether the assessment and adjustment be affected under Clause 1, or under Clauses 2 and 3.

4. Thus, supposing the course prescribed in Clause 1 to be adopted, we shall have the following results:—

1*st*. If B's entire income do not exceed Rupees 200, and X's do not exceed Rupees 500, B. would not be chargeable at all; X. will be chargeable to the 2 per Cent. Duty, in respect of his Rupees 350 rent, and Government will only get Rupees 7 from the whole interest in the lands, thus losing B's contribution of 6 Rupees and half of X's contribution of Rupees 14.

2*nd*. If B's income do not exceed Rupees 200, but X's exceed Rupees 500, it will be chargeable to the 4 per Cent. Duties, and Government will get Rupees 14 from the land, thus losing only B's contribution of 6 Rupees.

3*rd*. If B's income exceed Rupees 200, but do not exceed Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 10 from the land, Rupees 3 from B., and Rupees 7 from X., thus losing one-half of the contribution of each.

4*th*. If B's income exceed Rupees 200, but not Rupees 500, and X's income exceeds Rupees 500, Government will get Rupees 17, *viz.*, Rupees 3 from B, and Rupees 14 from X.

5*th*. If B's income exceed Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 13, *viz.*, Rupees 6 from B. and Rupees 7 from X.

5. Supposing the course prescribed in Clauses 2 and 3 to be adopted, the results will be precisely the same in each case, though they will be arrived at by a different process.

In case 1, B. will be charged, in the first instance, with Rupees 20. Of this amount he will be entitled, under Clause 3, Rule 6, to deduct Rupees 14 from the rent payable by him to X. He will also be entitled to repayment of Rupees 6, the amount of the assessment on Rupees 150, from the Government, under Section CXVI. while X. will be entitled, under Section CXVII., to repayment from Government of Rupees 7, being the deduction on account of the Duty on 1 per Cent., and of the excess of the Duty of 3 per Cent., from which he is exempted under that Section, leaving the Government Rupees 7.

In case 2, B., as before, will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 6, under Section CXVI.; X. will be entitled to a refund in respect of the Rupees 14 thus deducted, leaving the Government Rupees 14.

In case 3, B. will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 3, under Section CXVII. X. will, under the same Section, obtain a refund of one-half of

the Rupees 14 deducted, or Rupees 7, leaving the Government Rupees 10.

In cases 4 and 5, a similar process will leave the Government, after B. and X. respectively have obtained the refunds to which they are entitled, Rupees 17 and Rupees 13 respectively.

6. It cannot be denied that, as remarked by His Honor in paragraph 5, Government is deprived by this construction in the case of a Sub-lease of a portion of the Income Tax Duties to which it would be entitled if the Lessee kept the land in his own hands and realized the whole of the rents and profits himself; or that, probably, as such, is the result of these Clauses fraudulent and collusive Sub-leases may not be unfrequent. But I think that this inconvenience is unavoidable so long as the Act adopts the principle of allowing exemption in respect of the income of each person deriving a yearly profit from the land where that income falls below a certain amount. The same principle exists in the English Act, and is in itself an equitable one. And any attempt to throw the burden upon the rents and profits themselves *in Solido* irrespective of the interests of the persons entitled to those profits, would be scarcely equitable towards the landed interests, as it would place profits derived from land upon a less favorable footing than other profits chargeable under the Act.

(Sd.) W. Ritchie.

The 5th November 1860.

No. 134.

Financial Department.

Fort William, the 20th November 1860.

The Honble the President in Council concurs in the opinion expressed by the Advocate-General on the case submitted, and desires that it be acted on.

Ordered, that a copy of the above Resolution be sent to the Home Department, together with a copy of the Advocate-General's Opinion therein referred to, for information and for communication to the Government of the North-Western Provinces.

Ordered also, that the above correspondence be published in the *Calcutta Gazette* for general information.

By Order, &c.,

(Sd.) C. H. Lushington,

Secy. to the Govt. of India.

Observations.

Collectors and other Officers engaged in the Assessment of Duties under Schedule 1, Act XXXII. of 1860, on profits arising from land, are requested to give their careful attention to the Opinion of the Advocate-General on the question raised by the Lieutenant-Governor in the Secretary's letter No. 35A., dated 22nd September 1860, relative to the mode of Assessment to be followed in the case of Sub-leases under the three Clauses of Rule 6 of Section XCVII. of the Act.

Ordered, that copy of this Resolution be forwarded for information and guidance

To the Sudder Board of Revenue, North-Western Provinces.

To all Commissioners of Divisions.

To all Collectors and other Officers exercising the functions of a Collector of Land Revenue.

To the Accountant, North-Western Provinces; and

To the Civil Auditor, North-Western Provinces.

By Order of His Honor the Lieutenant-Governor, North-Western Provinces,

G. E. W. Goupir,

Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant R. Home, Officiating Executive Engineer, 1st Division, Baree Doab Canal, has obtained two months' indulgence leave, with effect from the 5th instant.

Public Works Department, No. 2354, dated 11th December 1860.

Captain R. R. Adams, Deputy Commissioner, Huzara, has obtained one month's indulgence leave, under Section XII. of the Civil Service Absentee Rules, from such date as he may avail himself thereof.

General Department, No. 3207, dated 12th December 1860.

Transfer.—Lieutenant W. B. Holmes, Engineers, Assistant Engineer, is transferred from the Huzara Division to the Peshawur Division Public Works, with effect from the 1st instant.

Public Works Department, No. 2359, dated 12th December 1860.

Appointments.—Assistant Surgeon J. F. Deakin, M. D., Civil Surgeon of Kurnaul, to have charge also of the Civil Medical duties of Rohtuck, as a temporary arrangement.

General Department, No. 3196, dated 12th December 1860.

Native Doctor Baboo Lall is appointed to the Lahore Lunatic Asylum, with effect from the 1st ultimo, as a temporary arrangement.

General Department, No. 3197, dated 12th December 1860.

R. H. Davies,

Secy. to Govt., Punjab.

Lahore, 12th December 1860.

No. 472.—Leave of Absence.—Captain C. Smith, Captain of Police, Goorgaon, is granted twelve days' privilege leave, from 15th to 26th December 1860, to visit Meerut.

G. Hutchinson, *Major,*

Offg. Secy. to Govt., Punjab,

Military Department.

Orders by the Board of Revenue, Lower Provinces.

CIRCULAR No. 72.

LAND REVENUE.

COLLECTORS and other Officers are hereby informed that Income Tax Forms may be procured by Indent from the Allipore Jail Press. Every Collector should put himself in direct communication with the Superintendent of the Jail on the subject, and no opportunity should be lost of making use of Boats returning to their Stations from Calcutta, to procure the most bulky of the Forms.

W. J. ALLEN and A. GROTE, Esqs.

A. EDEN,
Offg. Junior Secretary.

BOARD OF REVENUE, L. P.;
Fort William,
The 18th December 1860.

CIRCULAR No. 1464.

UNDER the sanction of Government, the 1st of May 1861 has been fixed as the date up to which Vendors and others having in their possession Stamps of two annas, and other values, which are not required for the purposes of Act XXXVI. of 1860, shall be allowed to exchange them for other Stamps of equivalent value.

By Order of the Board of Revenue, Lower Provinces,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 19th December 1860.

Opium Notification.

NOTICE is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt

for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty-five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861 -	1220	560	1780
Do.	Thursday, 7th March „ -	1220	560	1780
Do.	Wednesday, 10th April „ -	1220	560	1780
Do.	Wednesday, 8th May „ -	1220	560	1780
Do.	Monday, 10th June „ -	1220	560	1780
Do.	Monday, 8th July „ -	1220	560	1780
Do.	Monday, 5th August „ -	1220	560	1780
Do.	Monday, 9th September „ -	1220	560	1780
Do.	Tuesday, 7th October „ -	1220	560	1780
Do.	Wednesday, 6th Nov. „ -	1220	560	1780
Do.	Thursday, 5th December „ -	1244	601	1845
	Total -	13444	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government

shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

	Chests.
* Behar ...	14,664
Benares ...	6,761
	21,425

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each "year, and the price for the same shall be determined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

Article of the Convention above referred to.

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

No. 1415.

NOTICE is hereby given, that the minimum quantity of Salt that may be sold at any one time to any one purchaser from the Government wholesale Golahs is experimentally reduced from fifty to ten maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 20th December 1860.

No. 1120.

Notification.

ALL Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of Adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 11th December 1860.

No. 1448.

Notification.

THE Public are hereby reminded that, on and after the 1st proximo, Bills of Exchange, Drafts, Hoondees, Letters of Credit, Promissory Notes, and other orders and obligations for the payment of money after date or sight, drawn in this Country, will be subject to the Stamp Duties imposed by Act XXXVI. of 1860.

Stamps.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 15th December 1860.

No. 1384.

TENDERS are hereby invited for the supply, in whole or in part, of four lakhs (400,000) Indian Maunds of Scinde Salt deliverable to the Government Officers at the Sulkea Golahs. Each Tender must specify the rate per 100 Maunds, including cost, freight, and all charges whatsoever, at which the Salt will be supplied under the following conditions:—

1. That the Salt shall be clean and good and be shipped from Kurrachee by the end of May next.

2. The Vessels while discharging the Salt to occupy at their own expense the Moorings laid down by Government opposite Sulkea.

3. The Government Officers connected with the Sulkea Golahs will take delivery of the Salt over the Vessel's side at the rate of about 100 Tons per diem.

4. The cost will be paid only after delivery of the Salt into the charge of the Government Officers at Sulkea, and upon the quantity weighed into Store there on production of receipts from the Superintendent of the Depôt.

5. The Tenders will all be opened on the 26th instant, but the Board reserve to themselves the right of rejecting any Tender without assigning a reason for doing so.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 14th December 1860.

STATEMENT showing the total amount outstanding of Government Promissory Notes enfaced for payment of Interest in London up to the 30th November 1860, according to the Registers received in this Office.

	1824-25. 4 per Cent.	1828-29. 4 per Cent.	1832-33. 4 per Cent.	1835-36. 4 per Cent.	1842-43. 4 per Cent.	1851-55. 4 per Cent.	1854-55. 5 per Cent. P. W. L.	1856-57. 5 per Cent.	1859-60. 5½ per Cent.	1856-57. 4½ per Cent.	1853-54 3½ per Cent.	Total Rupees.
Amount on which Interest is now payable in London	21,000	3,300	10,63,900	19,39,200	59,33,100	37,41,300	22,58,600	4,04,69,200	2,56,99,700	1,060	11,500	8,11,46,800

FORT WILLIAM;
Loan Office,
The 20th December 1860.

E. DRUMMOND,
Accountant General to the Government of India.

Notification.

TO OUDE TREASURY OFFICERS IN CONTINUATION OF CIRCULAR NO 122, DATED 13TH SEPTEMBER 1860.

IT having been intimated to this Office by the Chief Commissioner, Oude, that a Commission of twelve annas per Seer will be allowed to Vendors of Abkaree Opium in the Province, it is requested that the payments in this account may be distinctly debited to "Abkaree," subordinate to "Charges General of the Oude Territory," the debits being supported by the payee's original receipts, which may be taken if convenient on a single sheet.

In cases of wastage of Opium, the amount of ascertained loss should be charged under the same heads of account at the rate of Rupees 5-8 per Seer by a credit per contra to "Miscellaneous Advances," the debit being supported by a Statement of the wastage, countersigned by the Divisional Commissioner. Charges connected with the transportation of the Drug should ordinarily be included in Contingent Bills.

TO THE SAME OFFICERS IN CONTINUATION OF CIRCULAR LETTER, DATED 18TH OCTOBER 1860.

ADVANCES on account of Opium Cultivation in Oude should be debited to "Bengal," on the original receipts of the Officers of the Benares Opium Agency to whom they are made.

E. DRUMMOND,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM;
ACCOUNTANT GENERAL'S OFFICE,
DURBAR AND REVENUE DEPARTMENT,
The 12th December 1860.

Circular No. 1065.

To

THE COLLECTOR OF

SIR,—WITH reference to the orders of Government noted in the margin,* I have the honor to request that you will open two† Heads in your Treasury Account for the exhibition of charges incurred by the Magistrate from the Funds which are annually assigned by Government for the repair and construction of Roads.

2. The present Head of "District Roads' Fund" should be discontinued, and plus and minus Memoranda corresponding to the two new Heads should be appended to your Accounts.

I have, &c.,

(Sd.) W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

* No. 3913, dated 14th November 1859.
No. 4592, dated 31st October 1860.
Circular to Commissioners, No. 4735, dated 22nd November 1860.

† *(Subordinate to "Local Funds.")*
Amalgamated District Roads' Fund,—General.
Amalgamated District Roads' Fund,—Local.

FORT WILLIAM;
Office of Acctt. to the Govt. of Bengal,
The 13th December 1860.

Notification, No. 28.

Baboo Ramnarayun Somodhur, Uncovenanted Deputy Collector of Bancoorah, received charge of that Treasury on the 13th instant.

Baboo Ram Gopaul Roy, Uncovenanted Deputy Collector, received charge of the Bhullooah Treasury on the 14th instant.

W. Waterfield,
Offg. Accll., Govt. of Bengal.

Fort William;
Bengal Accll's. Office,
The 19th December 1860.

Notification.

Civil Auditor's Office.

Fort William, the 19th December 1860.

The following instructions regarding the preparation and submission of Contingent Bills are published with the authority and sanction of the Government of Bengal:—

I.—Revenue.

1. *One* Bill for each Office is to be prepared every month and to contain *every* item of contingent expenditure incurred during the previous month.

2. Supplementary or separate Bills are inadmissible; any items that may be omitted, as well as all retrenchments for want of explanation or other causes, are to be brought on the next Monthly Bill under the requisite authority, and the date of the Bill from which such retrenchment was made is to be specified.

3. Vernacular documents in support of contingent (as well of any other) charges are inadmissible, there being no Translating Establishment in the Civil Audit Office.

4. Revenue Contingent Bills, after being duly signed by Heads of Offices, to be forwarded for countersignature to the Commissioner, who is then to transmit them direct to this Office *and not return them to the Collector.*

II.—Magistrate's Contingent Bills.

1. As these Bills are made up of Judicial and Police charges they are to be prepared according to following Form in double columns, showing in the one those charges which are to be countersigned by the Judge, and in the other those which are to be countersigned by the Commissioner:—

Authority.	Nature of Charge.	Judicial and other charges to be countersigned by the Judge.	Police and other charges to be countersigned by the Commissioner.
Total			

2. As in the Revenue, so in the Fouzdary, *one* Bill is to contain *every* item of expenditure incurred during the preceding month.

3. Fouzdary Contingent Bills to be sent by the Magistrate, after signature, to the Office of the Judge for countersignature, on the reverse of the Bill, to the amount of charges coming under his authority of sanction.

4. After such countersignature, the Judge should forward the Bill to the Commissioner for a similar dealing with those items that appear under the final column.

5. The Commissioner should then send the Bill *direct* to the Audit Office for check, registry, and audit.

6. As a rule, and to facilitate reference, all Contingent Bills should be alphabetically arranged, beginning with all items whose initial letter is A., and so on through the alphabet.

The above instructions are not applicable to Jail contingent expenditure, which, as hitherto, will be countersigned by the Inspector-General of Jails.

Hugh Sandeman,
Offg. Civil Auditor.

Notification.

Bills at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal:—

Districts.	*Amounts available on this date.*
Akyab	... 2,00,000 at one per Cent. prem.
Backergunge	... 30,000
Beerbhoom	... 50,000
*Bogra	... 1,30,000
Bullooah	... 20,000
Chittagong	... 1,00,000
Cuttack C. D	.. 2,00,000
Dinagepore	... 1,50,000
Gowalparah	... 40,000
Hooghly	... 70,000
Jessore	... 1,50,000
Jorehaut	... 1,00,000
Kamroop	... 50,000
Luckimpore	... 50,000
Maldah	.. 80,000
Mymensing	... 50,000
Nuddea	... 1,40,000
Pooree	... 40,000
Purneah	.. 1,00,000
Pubna	... 40,000
*Rungpore	... 40,000
Sylhet	... 40,000
Tipperah	... 3,40,000

W. Waterfield,
Offg. Accll. to the Govt. of Bengal.

Bengal Accts.'s Office;
Remittance Department,
The 21st Dec. 1860.

* These Treasuries will be cleared shortly if the amounts available are not taken up in Bills

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

Notice.

THE Hon'ble the President in Council has been pleased, in compliance with an application from the Bengal Chamber of Commerce, to authorize Monday, the 24th instant, falling between Sunday and Christmas Day, to be observed as a General Holiday. The General Treasury will accordingly be closed on that day.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 19th December 1860.

Notice.

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,
Offg. Superintendent.

SUPDT. OF STAMPS' OFFICE,
The 13th December 1860.

Notice of the Municipal Commissioners.

To RATE-PAYERS.

WHEREAS the Municipal Commissioners for the Town of Calcutta, under the provisions of Act XXV. of 1856, have completed the valuations of Houses, Buildings and Lands for the year 1861, the Books containing the said Valuations and Assessments may be inspected at their Office, by Owners, Occupiers, Agents or Trustees of Property, from Monday, the 31st of December, between the hours of 11 A. M. and 4 P. M.

It is further notified, that in pursuance of Section XI. of Act XXV. of 1856, the Municipal Commissioners will sit on Wednesday, the 16th of January 1861, and following days, at noon, to take into consideration applications for reduction of Assessments, when parties interested will be required to attend either personally or by their Agents.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS,
No. 10, CHOWRINGHEE ROAD;
Calcutta, the 21st December 1860.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. BICKERS,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE,
The 30th November 1860.

Notice.

UNDER instruction, the Farm of Phultah Ghât Ferry, eighteen miles North of Calcutta, on the Grand Trunk Road between Barrackpore and Hooghly, will be sold by Public Auction at noon on the 27th day of December 1860, at the small Road Chowkie at Gyretty Ghât.

Each person intending to bid will deposit the sum of three hundred Rupees prior to sale, which will be returned after sale to all except to the highest bidder, who will have also his deposit returned on signing his agreement and payment of his security.

EDWARD ROOKE,
Ex. Engr., 1st Divn., Gd. Tk. Road.

১৭০ নম্বর।

ইস্তাহারনামা কাছারি একজিকিউটিব ইঞ্জিনীয়ার ফাষ্ট ডিবিজান গ্রাণ্ড ট্রাঙ্ক রোড উপস্থিত শ্রীযুত ডিপুটি কমিস্যারি এডওয়ার্ড রুক সাহেব জেলা হাকুপ্তা মোকাম রাণীগঞ্জ সন ১৮৬০ সাল তারিখ ৮ ডিসেম্বর।

সর্ব্বসাধারণের জ্ঞাতার্থে লেখা যাইতেছে যে মোং পলতার গঙ্গার ঘাট অর্থাৎ ফাষ্ট ডিবিজান গ্রাণ্ড ট্রাঙ্ক রোডের ১৮ নম্বর মাইলের হইতে রাণাগঞ্জ ও হুগলির মধ্যে যে পারাপারের ঘাট আছে তাহা সন ১৮৬১ সালের ২৭ ডিসেম্বর তারিখে দিবা দুই প্রহরের সময় মোং গরিটিতে উক্ত রাস্তার চৌকী ঘরে সরকারি ডাক নিলামে উক্ত গঙ্গার ঘাট বিক্রয় হইবেক।

১ দফা।

যে কেহো ব্যক্তি ঘাট লইবার প্রার্থনা রাখিবেন তাঁহাকে নিলামের পূর্ব্ব ৫০০০ পাঁচ শত টাকা সরকারে জমা রাখিতে হইবেক কারণ সরকারি নিলামে ঘাট খরিদ করিয়া অন্যথা অধিকার হইলে তবে ঐ টাকা সরকারে বাজেআপ্ত হইবেক নচেৎ নিলামে বিক্রয় হইলে আপনং টাকা ফেরত পাইবেন এবং যে ব্যক্তি সকলের অপেক্ষায় উচ্চ পনে নিলামে ডাক করিবেন তাঁহাকেই ঘাট দেওয়া যাইবেক কিন্তু তাঁহাকে রিতি মত করারনামা লিখিয়া দিয়া দস্তুর মাফিক জামিনের কারণ টাকা আমানত করিতে হইবেক ইতি।

EDWARD ROOKE,
Ex. Engr., 1st Divn., Gd. Tk. Road.

Notice.

All persons having claims against the Estate of the late Charles Bladen Taylor may, by letter, apply to the undersigned, when they may hear something to their advantage. For the interests of those concerned, it is requested that all claims in full be duly communicated within one month after date of this Advertisement.

GEO. B. TAYLOR.

BENARES,
The 15th December 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Nuddea Rivers.

Report showing the least depth in the present Navigable Channels, from the 9th to 16th December 1860.

NAMES OF RIVERS.	Least Depth of Water.	Remarks.
	Ft. In.	
MATABANGAH.		
Above Entrance in Ganges ...	8 0	
On the Entrance Shoal	4 0	
Thence to Hât Boleah, 44 Miles ...	2 9	
Hât Boleah to Alickdeah ..	closed.	Hât Boleah to Alickdeah by Road, 11 Miles.
Alickdeah to Kishengunge, 38 Miles ..	2 5	
Kishengunge to Hooghly River, 34 Miles...	3 0	
BHAGIRUTTEE.		
Entrance ...	closed.	
Jengunge to Cutwa, 60 Miles ...	2 5	Bhagiruttee will be kept open from Jengunge and Moorshedabad to the Hooghly.
Cutwa to Nuddea, 46 Miles ...	3 0	

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

The 18th December 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR:
Superintendent's Office,
The 16th July 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 19th Dec. 1860.

LIABILITIES.			ASSETS.		
	Rs.			Rs.	
Proprietors' Capital ...	1,07,00,000	0 0	Government Securities ...	11,39,077	0 0
Reserve Fund	2,15,101	1 9	Dues from Government ...	29,081	7 11
Current Accounts ...	2,02,67,026	4 4	Cash	3,05,40,508	6 3
Cash Credits Undrawn ...	3,46,082	9 7	Loans on Deposit of Securities	94,61,000	0 0 0
Other Claims	3,19,850	7 8	Discount Loans on ditto ...	42,31,101	0 0 0
Bank Notes	1,61,23,071	0 0	Accounts of Credit on ditto ...	3,80,700	0 0 0
Post Bills	7,41,174	8 5	Government Bills discounted	11,38,687	6 9
Profit and Loss (*Rebate Account*) ...	37,882	8 7	Mint Certificates ditto ...	4,33,278	9 4
			Mercantile Bills ditto	14,57,205	1 6
			Dead Stock	1,84,103	7 7
			Stamp Duties	2,757	1 0
	Co's Rs. 4,00,11,293	8 4		Co's Rs. 4,00,11,293	8 4

Published by order of the Directors.
GEO. DICKSON,
Secretary and Treasurer.

G. W. MOULTRIE,
Accountant.

MAJOR ROBERT CAMPBELL BARCLAY, deceased. Pursuant to the Act of Parliament of the United Kingdom, 22nd and 23rd Vic. cap. 35, intituled an Act to further amend the Law of Property and to relieve Trustees, Notice is hereby given to all Creditors and other persons having any claim or demand on or against the Estate of Robert Campbell Barclay, late of Kurruntadhee, Buxar, in the East Indies, Major in the 68th Regiment of Bengal Native Infantry, (who died on the 2nd day of September 1859; and the administration of whose Estate and Effects was, on the 24th day of January last, granted by Her Majesty's Court of Probate to Mary Ann Barclay, of South Town, Great Yarmouth, in the County of Norfolk, in England, widow,) are, on or before the first day of March next, to send in the particulars of such claims and demands to the said Mary Ann Barclay or to Messrs. Clarke and Morice, of 29, Coleman Street, London, her Solicitors, or to the undersigned Charles William Hatch, of 11, Old Post Office Street, Calcutta, her Agent in that behalf; and in default thereof, the said Mary Ann Barclay will proceed to distribute the Assets of the said deceased, and will not be liable for such Assets or any part thereof so distributed to any person, of whose claim she shall not then have had notice, Dated this 15th day of December 1860.

C. W. HATCH.

Underwriters' Screw Steam and Tug Company

"Limited."

REGISTERED UNDER ACT XIX. OF 1857.

THE Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 3 o'Clock P. M.

By Order of the Directors,

DUTTS, LINZIE & Co.,
Secretaries.

CALCUTTA,
The 15th December 1860.

Partnership

IN the Firm of MESSRS. SOORJEECOOMAR SEN AND Co., carrying on business as Cloth Merchants and Bombay and China Goods' Dealers at No. 69½, Old China Bazar, of which SOORJEECOOMAR SEN, PANCHCOREE GOE, and SAMA CHUN DOSS are Partners, and every one among the Partners is authorized to sign for the Firm.

SOORJEECOOMAR SEN AND CO.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost,

THE under-mentioned Government Promissory Note, standing in the name of Lieutenant G. W. W. Fulton. Payment has been stopped in this Office:—

No. 12582 of 33098 of the 5 per Cent. Loan of 1841-42, for Rupees 500.

W. CLARK,
Offg. 2nd Asst. Accts. Genl.

FORT WILLIAM;
Loan Office,
The 14th December 1860.

Lost,

By capsizing of a Boat at Nimtollah Ghât, on the 5th April 1859, a Government Promissory Note, No. 3441, of 12th March 1854-55, a 5 per Cent. Loan, for Rupees 1,000. Payment of the same has been stopped at the Loan Office.

POOROOOOTUM MULLICK.

Lost,

THE Right-hand portion of a Bank of Bengal Note, No. 18024F., for Rupees 100, payment of which has been stopped at the Bank.

Lost,

Second-half of Bank of Bengal Note, No. 19193F., for Co's Rs. 100. Payment stopped at the Bank.

Lost.

THE under-mentioned Promissory Notes of the Government of India, standing in the name of Mr. Jamsetjee Dorabjee, the Proprietor, by whom they were never endorsed to any other person. Payment of these Notes, and of Interest thereon, has been stopped at the Loan Office, and application is to be made to Government for the issue of duplicate Notes, in favor of the Proprietor. This Notice was also published in the *Bombay Government Gazette* of 23rd and 30th June, and 7th July 1859, and in the *Bombay Times*, and *Bombay Sammachar* :—

Interest drawn in 1858-59 Draft No.	Loans.	Bombay No.	Calcutta No.	For Rupees.	TOTAL.
34 ...	1832-33, 4 per Cent. ...	892	11111	5,000	
147 & 413 ...	1835-36, 4 per Cent. ..	398	122	2,500	
		399	506	1,000	
		400	598	2,500	
		401	1570	500	
		402	9985	3,000	
		404	11449	1,500	
		405	15399	500	
127 & 774 ...	1842-43, 4 per Cent. ..	1746	16174	2,300	
		5371	22191	3,000	
		5372	22192	3,000	
		5373	22193	3,000	
35 & 1540 ...	1854-55, 4 per Cent. ..	570	3996	3,000	
		571	3998	2,000	
		572	3999	2,000	
		10822	35490	1,000	
121 & 431 ...	1854-55, 5 per Cent. Public Works ...	416	3084	2,500	
		417	3085	2,500	
		1210	7320	2,000	
799 & 1447 ...	1856-57, 5 per Cent. ..	1923	5447	3,000	
		1924	5448	3,000	
		1925	5449	3,000	
		1926	5450	3,000	
1417 ...	Ditto ...	15229	35962	5,000	
		15230	35963	5,000	
		15231	35964	5,000	
		15232	35965	5,000	
		15233	35966	4,000	Rupees 78,800

JAMSETJEE DORABJEE.

BOMBAY,
The 11th December 1860.

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 6866.

THE Calcutta Bhangy Despatch of the 5th instant for Cuttack and Chitterpore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhuddruck, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. DOVE,
Post-Master General of Bengal.

CAMP SIMLA,
The 13th December 1860.

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.			Address.	Destination.	Weight.
Calcutta ...	1	...	...	Resident ...	Hyderabad ...	205
Ditto ...	...	...	1	Pamphlet ...	Vizanagram ..	0
Ditto ...	...	...	1	Ditto ...	Vizagapatam ...	20
Ditto ...	...	...	1	Ditto ...	Nursapatam ...	20
Ditto ...	1	...	...	Resident ...	Hyderabad ...	23
Ditto ...	...	...	1	Pamphlet ...	Pooree ...	12
Ditto ...	...	...	1	Ditto ...	Cuttack ...	33
Ditto ...	...	...	1	Ditto ...	Ditto ...	33
Ditto ...	...	1	...	Kally Churn Roy ...	Ditto ...	16
Ditto ...	...	1	...	Ditto ...	Ditto ...	47
Serampore ...	1	...	...	Post-Master ...	Ditto ...	45
Ditto ...	1	...	...	Ditto ...	Pooree ...	45
Calcutta ...	...	1	...	W. L. Heeley ...	Cuttack ...	163
Ditto ...	1	...	...	Collector ...	Pooree ...	360
Ditto ...	1	...	..	Ditto ...	Ditto ...	280
Ditto ...	1	...	...	Ditto ...	Ditto ...	335
Ditto ...	1	...	...	Ditto ...	Ditto ...	200
Ditto ...	1	...	...	Ditto ...	Ditto ...	350
Ditto ...	1	...	...	Ditto ...	Ditto ...	340

W. H. McGOWAN,
Post-Master of Calcutta,
for Post-Master General.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2208.

The 10th December 1860.—The Overland Mail per Steamer *Colombo* will be closed on Saturday, the 22nd instant, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.			*Vid* Southampton.		
Postage.	Under ½ ounce	Rs. 0	6	0	Rs. 0	4	0
	,, ½ ,,	,, 0	8	0			
	,, ¾ ,,	,, 0	14	0	,, 0	8	0
	,, 1 ,,	,, 1	0	0			
	,, 2 ,,	,, 2	0	0	,, 1	0	0

No. 4034.

The 18th December 1860.—The 23rd December falling on a Sunday, there will be no After-Packet on this occasion, owing to the Mail Steamer *Colombo* proceeding to Sea without anchoring at Kedgeree on the morning of the 24th instant.

No. 3942.

The 13th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2278.

The 13th December 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th idem.

No. 2233.

The 14th December 1860.—Notice is hereby given, that the Mails for Port Blair and Rangoon, for transmission per Ship *Tubal Cain*, will be closed at this Office, on Monday, the 24th instant at 6 P. M.

No. 2384.

The 19th December 1860.—Notice is hereby given, that, in consequence of the departure of the Steamer *Fiery Cross* having been postponed, the Mails for the Straits and China will be closed at this Office, on Saturday, the 22nd instant, at 6 P. M.

No. 2407.

The 21st December 1860.—Notice is hereby given, that, in consequence of the departure of the Ship *Tubal Cain* having been postponed, the Mails for Port Blair and Rangoon will be closed at this Office, on Thursday, the 27th instant, at 6 P. M.

No. 4087.

The 21st December 1860.—The Bullock Train will again be open to the Public from the 26th instant till further notice, and 250 maunds tonnage will be received daily.

No. 4098.

The 21st December 1860.—The Holders of Window-delivery Tickets for the current year are informed that their Tickets will cease to be of any use after the 31st instant.

Fresh Tickets will be issued on the receipt of the usual Annual Fee of 12 Rupees for the ensuing year.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

Name of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Colombo* ...	P. & O. S. N. & Co. ...	23rd Dec. 1860.	Suez ...	Madras, Ceylon & Aden.	
„ *Fiery Cross* ...	Jardine, Skinner & Co. ...	23rd „ „	Hong-Kong..	Penang & Singapore.	
Ship *Tubal Cain* ..	Government ..	28th „ „	Rangoon ...	Port Blair.	
„ *Futtay Salam* ...	Haujee Hussain ...	24th „ „	Mauritius.		

The 21st December 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

No. 103.] [2743]

The Calcutta Gazette

WEDNESDAY, DECEMBER 26, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 15TH DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 15th December 1860, and was referred to a Select Committee who are to report thereon after the 19th of March next :—

A Bill to amend the law relating to Minors.

Preamble. WHEREAS it is expedient to simplify and amend the Law for hearing suits relative to the custody and nurture of minors; It is enacted as follows :—

Application. I. Any person interested in or asserting an interest in the proper custody or nurture of a minor, may make an application by petition to the Judge of any District in so far as a Civil suit might lawfully be instituted in the same behalf, and the Judge shall hear and dispose of the petition in like manner as the same matter preferred by the same party might have been heard and disposed of on being preferred by plaint in a Civil suit.

Remedy. II. Upon any such application being made, or at any subsequent stage of the proceedings, the Judge may cause any minor referred to therein to be produced in Court and may make such other order for the temporary custody and protection of the minor as may appear proper.

Procedure. III. In trying petitions preferred under this Act, the Judge shall be guided by the procedure prescribed in Act VIII of 1859 in so far as the same shall be applicable; and any orders made by the Judge may be enforced as if made in a regular suit.

Appeal. IV. An appeal shall lie to the Sudder Court from any order made by a Lower Court under this Act, in the same manner as an appeal lies to the Sudder Court in regular suits.

Stamps on Petitions. V. Petitions preferred under this Act to the Zillah Court or to the Sudder Court may be written on the Stamp paper prescribed for petitions in those Courts respectively; and nothing in this Act shall be taken to interfere with the jurisdiction exercised under the Laws in force by the Courts of Wards; or under Act XXI of 1855 and Act XL of 1858.

Saving of laws.

Interpretation. VI. The term "Judge" in this Act shall include the principal Civil Court of any district not being within the jurisdiction of a Court established by Royal Charter.

M. WYLIE,
Clerk of the Council.

THE 22ND DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd December 1860, and was referred to a Select Committee, who are to report thereon after the 26th of February next :—

A Bill to remove certain tracts of Country in the Rohilcund Division from the jurisdiction of the Tribunals established under the general Regulations and Acts.

Preamble. WHEREAS it is expedient to remove certain tracts of country in the Rohilcund Division from the jurisdiction exercised by the Civil, Criminal, and Revenue Courts and Offices of that Division, under the general Regulations and Acts of the Government; It is enacted as follows :—

Certain tracts removed from the operation of the general Regulations and Acts. The tracts of country described in the Schedule to this Act are hereby removed from the jurisdiction of the Courts of Civil and Criminal Judicature, and from the control of the Offices of Revenue constituted by the Regulations of the Bengal Code and the Acts passed by the Governor General of India in Council and the Legislative Council of India, as well as from the system of procedure prescribed for the said Courts and Offices by the Regulations and Acts aforesaid; and no Act

hereafter passed by the Legislative Council of India, relative to the constitution or procedure of the said Courts and Offices, shall be deemed to extend to any part of the said tracts, unless the same be specially named therein: provided that nothing herein contained shall extend to or affect any case now pending any Court or Office.

Proviso.

II. The administration of Civil and Criminal justice and the superintendence of the settlement and realization of the public Revenue, and of all matters relating to rent within the said tracts, are hereby vested in such Officer or Officers as the Lieutenant-Governor of the North-Western Provinces may for the purpose of tribunals of first instance or of reference and appeals appoint, and the Officer or Officers so appointed shall, in the matter of the administration and superintendence aforesaid, be subject to the direction and control of the Lieutenant-Governor of the North-Western Provinces, and be guided by such instructions as the Lieutenant-Governor of the North-Western Provinces may from time to time issue.

Administration of justice and collection of Revenue vested in Officers subject to the control of the Lieutenant-Governor of the North-Western Provinces.

III. It shall be lawful for the Lieutenant-Governor of the North-Western Provinces to direct that an appeal may be heard in any of the matters described in the last preceding Section by the Commissioner of the Rohilcund Division or the Civil and Sessions Judge of any District in the said Division on or by the Sudder Dewanny and Nizamut Adawlut, or by the Board of Revenue, and to declare in what cases the order made by any Officer or Court empowered by the Lieutenant-Governor to dispose of any of the matters aforesaid, shall be final.

Appeals.

IV. It shall be lawful to the Lieutenant-Governor of the North-Western Provinces to direct any Officer empowered to administer Criminal jurisdiction in or for the tracts aforesaid, to refer the sentence passed by him in any class of Criminal trials for the confirmation of the Sudder Court; and no sentence of death passed by any person competent under the direction of the Lieutenant-Governor to pass such sentence, shall be carried into execution until it be confirmed by the Sudder Court. In disposing of any trial referred for disposal under this Section, the Sudder Court shall not call for the Futwah of its Law Officer, and shall pass such order as it may deem just and proper, so as that it shall not convict any person acquitted by the referring Officer, or enhance any sentence pronounced by him.

Reference to the Sudder Court.

V. Any person liable to be imprisoned in any Civil or Criminal Jail or to be transported beyond sea under any order or sentence passed by any Officer or Court empowered as provided in this Act, may be imprisoned in any Civil or Criminal Jail or transported to any place which the Lieutenant-Governor of the North-Western Provinces may direct.

Place of imprisonment or transportation.

VI. When a question shall arise whether any place falls within the tracts described in the Schedule of this Act, it shall be competent to the Commissioner of Rohilcund to consider and determine on which side of the described boundary the place aforesaid may lie, and the order made by the Commissioner shall be final.

Questions of disputed boundary to be determined by Commissioner of Rohilcund.

VII. This Act shall take effect from such date as shall be fixed by the Lieutenant-Governor of the North-Western Provinces, and notification thereof shall be published in the Office of the Commissioner of Revenue and the Courts of the Civil and Sessions Judges and of the Magistrates of the Rohilcund Division, and in such other manner as the Lieutenant-Governor may direct.

Commencement of Act.

SCHEDULE.

The tracts referred to in the foregoing Act are as follows:

The Pergunnahs of Tuspoor, Kosheepoor, and Bazpoor, in the District of Moradabad:

" " of Kooderpoor and Gudderpoor, in the District of Bareilly:

" " of Kilpooree, Nanuk Mutha, and Bilberee, in the District of Pelibheet.

M. WYLIE,
Clerk of the Council.

MILITARY DEPARTMENT.

Fort William, 22nd December 1860.

No. 1228 *of* 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 429, of the 17th November 1860, are published for general information:—

His Royal Highness the General Commanding in Chief having applied for the aid of an efficient and experienced Officer of Her Majesty's Indian Army to assist in the performance of the additional duties which will devolve upon him, in consequence of the amalgamation of the Royal and Indian Armies, I have to acquaint you that I have recommended to His Royal Highness the Commander in Chief, Lieutenant Colonel H. Wylie Norman, C. B., Bengal Army, who, by his ability and experience in charge of the Adjutant General's Department with the Commander-in-Chief in the Field, appeared to me to be eminently qualified for the appointment.

2. The designation of the Office will for the present be "Assistant Military Secretary" to the General Commanding in Chief, and His Royal Highness has appointed Lieutenant-Colonel Norman to this Office. The time passed by him in the performance of its duties will reckon as service in India for the retiring Pension.

3. The retention of this Office by Lieutenant-Colonel Norman will render unnecessary any extension of the leave of absence granted him by you. He will be subject, however, to the limit of absence, prescribed by the Act of the 33rd George III., Cap. 52, Section 70.

No. 1229 *of* 1860.—The following Extract from the *London Gazette* of the 13th November 1860 is published for general information :—

WAR OFFICE, PALL MALL,
The 13th November 1860.

Memorandum.

His Royal Highness the General Commanding in Chief has been pleased to appoint Brevet Lieutenant-Colonel Henry Wylie Norman, C. B., Bengal Army, to be his Assistant Military Secretary, dated 31st October 1860.

No. 1230 *of* 1860.—The under-mentioned Officer have reported their departure on the dates specified opposite to their respective names :—

Lieutenant A. Prinsep, of the 4th European Light Cavalry, on leave for six months to proceed to Ceylon for special employment there. Government General Order No. 1084, of the 3rd November 1860. ...	*Nubia*, 10th November 1860.
Captain and Brevet Major A. D. Dickens, of the 38th Regiment Native Infantry, Assistant Commissary General, on leave for fifteen months. Government General Order No. 1144, of the 20th November 1860 ...	
Captain P. H. Dun, of the 33rd Regiment Madras Native Infantry, on leave to Australia and the Colonies for fifteen months. Government General Order No. 1121, of the 9th November 1860 ...	*Bengal*, 24th November 1860.
Lieutenant A. W. F. Ruxton, of the 66th or Goorkha Light Infantry, on leave for fifteen months. Government General Order No. 1172, of the 30th November 1860 ...	
Veterinary Surgeon A. Turnbull, of the Artillery, on leave for two years. Government General Order No. 1210, of the 18th December 1860 ...	
Assistant Surgeon D. B. Daly, M. D., of the Medical Department, on leave for eighteen months. Government General Order No. 1210, of the 18th December 1860 ...	*Orissa*, 26th November 1860, from Bombay.
Second Captain T. E. Hughes, of Artillery, Officiating Commandant, No. 3, Punjaub Light Field Battery, on leave for fifteen months. Government General Order No. 1210, of the 18th December 1860 ...	
Captain and Brevet Major W. W. H. Greathed, C. B., of Engineers, on Furlough for two years. Government General Order No. 1101, of the 8th November 1860 ...	*Bengal*, 1st December 1860 from Point-de-Galle.
Lieutenant V. J. Hodson, of the 4th European Light Cavalry, on leave for eighteen months. Government General Order No. 1179, of the 3rd December 1860 ...	*Nile*, 6th December 1860.
Lieutenant and Brevet Captain R. W. T. Russell, of the 43rd Regiment Native Infantry, on Furlough for two years. Government General Order No. 1125, of the 13th November 1860 ...	
Lieutenant W. G. B. Tyler, of the 42nd Regiment Native Infantry, 2nd Class Deputy Commissioner, Chunderee, on leave for fifteen months. Government General Order No 1186, of the 6th December 1860 ...	
Assistant Surgeon M. Scanlan, of the Medical Department, on leave for one year. Government General Order No. 1186, of the 6th December 1860 ...	
Lieutenant J. Biddulph, of the 5th European Light Cavalry, on leave for eighteen months. Government General Order No. 1186, of the 6th December 1860 ...	
Inspector-General of Hospitals C McKinnon, M. D., on leave for fifteen months. Government General Order No. 1182, of the 4th December 1860. ...	*Malta*, 10th December 1860.
Surgeon J. Squire, of the Medical Department, in Medical charge of the 3rd Regiment Sikh Infantry, on leave to Sea for two years. Government General Order No. 1161, of the 27th November 1860 ...	
Captain E. J. Spilsbury, of the 67th Regiment Native Infantry, Deputy Commissioner, Henzada, Pegu, on leave for fifteen months. Government General Order No. 1182, of the 4th December 1860 ...	
Lieutenant B. P. Hodgson, of the 10th Regiment Native Infantry, doing duty with the 18th Punjaub Infantry, on leave for eighteen months. Government General Order No. 1179, of the 3rd December 1860 ...	

No. 1231 *of* 1860.—The following promotions made by the Officer Commanding Beatson's Horse are confirmed :—

Corps.	Rank and Names.	To what rank promoted.	From what date.
1st Regiment Beatson's Horse.	Jemadar Abdoolah Khan ...	Naib Ressaldar ...	30th Aug. 1858.
	Kumrodeen Khan ...	Ditto ...	Ditto.
	Kote Duffadar Meer Nuzzur Ali	Jemadar ...	Ditto.
	Lengovind	Ditto ...	Ditto.
	Duffadar Khan Mahomed Khan	Ditto ...	Ditto.
	Jemadar Nuttuk Khan ...	Naib Ressaldar ...	1st Sept. 1858.
	Kote Duffadar Sheik Piarch ...	Jemadar ...	Ditto.
	Jemadar Rahim Khan, late of the 3rd Cavalry, Hyderabad Contingent ...	Appointed Ressaldar ...	Ditto.
	Silladar Abdool Hukeem Khan, late of the 4th Cavalry, Hyderabad Contingent ...	Naib Ressaldar ...	Ditto.

No. 1232 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant and Brevet Captain Robert Stothert, of the 4th Regiment Native Infantry. — For eighteen months, under the old Regulations.

No. 1233 *of* 1860.—The Government General Order No. 864, of the 21st August 1860, authorizing payment at this Presidency of the Pension of Denis O'Hara, late of the 1st Battalion 19th Foot, an Out-pensioner of the Royal Hospital at Chelsea, is cancelled, intimation having been received of his return to the Invalid Depôt at Chatham.

No. 1234 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on Furlough, on private affairs :—

Captain and Brevet Major Andrew Hunter Ross, of the 42nd Regiment Native Infantry. — For two years, under the new Regulations.

No. 1235 *of* 1860.—The following paragraph of a Military letter from the Right Honorable the Secretary of State for India, No. 437, of the 17th November 1860, is published for general information :—

With reference to paragraphs 1 and 2 of your Military letter No. 84, dated the 3rd June 1858, I enclose a copy of the report of the Examining Physician on the present state of health of Major T. S. Horsbrugh, 32nd Native Infantry, and have to inform you that that Officer has been permitted to return to his duty.

No. 1236 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Fort William.
Captain H. Melvill, 2nd European Light Cavalry ...	20th December 1860.
Lieutenant B. Cuppage, 3rd European Light Cavalry ...	
Lieutenant A. E. Campbell, 31st Light Infantry ...	

F. D. Atkinson, *Major,*
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

General Establishments.

No. 316.

Fort William, the 22nd December 1860.

Appointment.—Lieutenant L. D. A. Jackson, of Engineers, is appointed a Probationary Assistant Engineer in the Public Works Department, and posted to Pegu.

A. G. Goodwyn, *Major,*
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

Public Works Department.

No. 5171.

Fort William, the 22nd December 1860.

Notification.—It is hereby notified that, under the provisions of Act XXII. of 1856, the Government of Bengal has authorized Baboo Pressunno Coomar Tagore to levy Tolls on all Boats, Timbers and Rafts, &c., passing through that part of the River Kurratya which lies within the District of Bogra, from the 1st January 1861, and for that purpose to establish Toll Houses at Gossainpore Seelgunge and Khanpore. The public are required accordingly to pay Toll on all such Boats, &c., to the Officers who may be appointed by the

Baboo aforesaid at the rates and under the Rules annexed; and are hereby warned that the evasion or non-payment of Toll, or the offer of resistance to any Officer in the lawful exercise of his duty in the levying of such Tolls, will subject the offenders to prosecution and punishment. They are further cautioned against causing any damage to the Works for rendering and keeping the said River navigable, and against causing obstructions to the navigation of the said River by fixing Bandels or other contrivances for fishing, and against placing or leaving Boats, &c., so as to obstruct the free passage of the River.

Rules for the collection and payment of Tolls in that part of the River Kurratya which runs through the Bogra District.

I. Toll Houses shall be established at Gossainpore, Seebgunge and Khanpore.

II. Every Boat, Raft or Float passing through any portion of the River Kurratya lying between Gossainpore and Khanpore, shall be liable to pay Toll at the following rates:—

Every Boat to pay (8) eight annas per one hundred maunds.

Every Raft to pay (1) one anna per each Timber.

Every Float to pay (2) two annas per one hundred Bamboos.

III. Every Boat entering the said portion of the River Kurratya shall be furnished with a Ticket on payment of the prescribed Toll. The Manjee's name shall be entered in this Ticket to identify the Boat on which Toll has been paid.

IV. This Ticket may be demanded and inspected by the Officer authorized to collect Toll, and must be kept on board and at hand for that purpose.

V. Every Boat, &c., not having a Ticket producible on demand, shall be immediately seized, together with its Cargo, under Section III., Act XXII. of 1856. Tickets subsequently produced and alleged to be those supplied at the Toll House will not be received.

VI. All Boats, &c., seized or detained under the above rule may be sold, as prescribed in Section III., Act XXII. of 1856.

VII. Each Boat, Raft or Float shall pay Toll at one Station House only, but the production of the Ticket shall be necessary to authorize it to pass the other Toll Houses free of payment.

VIII. In case of dispute the maundage of Boats shall be determined as follows:—

The length is to be determined by measuring the extreme distance between the centres of the stem and stern round the outside planking on the load water-line (omitting fractions of feet,) and deducting therefrom 30 per Cent. The tonnage of a Boat will then be equivalent to half the product of the length, calculated as above, breadth and depth; the former being measured from the inside planking on one side to the inner planking on the opposite side; the depth to be taken from the floor of the Boat to the lower edge of the middle athwart.

IX. The Officers appointed for the purpose of keeping the River open are authorized to remove all sunken Boats, Rafts, Floats, Trees or other impediments to the free navigation of the River, as well as all Trees standing on the edge of the River which may obstruct the Towing Path, or which may be in danger of falling into the River and becoming an impediment to the navigation.

X. Toll Officers unlawfully seizing or detaining Boats, &c.; exacting Tolls at rates higher than those prescribed in Rule 2; or committing any oppression under color of the authority vested them by these Rules, will be liable to fine and imprisonment, under the provisions of Act XXII. of 1856.

XI. A copy of these Rules in English and the Vernacular languages of the Country shall be hung up on a conspicuous place at each Toll Station.

C. B. Young, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

Public Works Department.

No 3181A.

Dated Camp Shekoabad, the 15th December 1860.

Notification.—Overseer Serjeant W. Jackson, lately transferred from Pegu to these Provinces, is posted to the Allahabad Division Public Works.

By Order of the Hon'ble the Lieutenant-Governor of the North-Western Provinces,

A. Cunningham, *Colonel,*
Secy. to the Govt. of the N. W. P.,
in the P. W. D.

Opium Notification.

NOTICE is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of, on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

	Chests.
* Behar ...	14,664
Benares ...	6,761
	21,425

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861	1220	560	1780
Do.	Thursday, 7th March „	1220	560	1780
Do.	Wednesday, 10th April „	1220	560	1780
Do.	Wednesday, 8th May „	1220	560	1780
Do.	Monday, 10th June „	1220	560	1780
Do.	Monday, 8th July „	1220	560	1780
Do.	Monday, 5th August „	1220	560	1780
Do.	Monday, 9th September „	1220	560	1780
Do.	Tuesday, 7th October „	1220	560	1780
Do.	Wednesday, 6th Nov. „	1220	560	1780
Do.	Thursday, 5th December „	1244	601	1845
	Total	13444	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government

reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article of the Convention above referred to.

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each "year, and the price for the same shall be determined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette*."

By Order of the Board of Revenue,

ASHLEY EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 10*th November* 1860.

No. 1415.

NOTICE is hereby given, that the minimum quantity of Salt that may be sold at any one time to any one purchaser from the Government wholesale Golahs is experimentally reduced from fifty to ten maunds.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 20*th December* 1860.

No. 1420.

Notification.

ALL Collectors are hereby requested to submit, punctually on the 1st January next, a Statement shewing the number of Adhesive Stamps, under Act XXXII. of 1860, sold by them for the three months ending 31st December 1860.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 11*th December* 1860.

No. 1418.

Notification.

THE Public are hereby reminded that, on and after the 1st proximo, Bills of Exchange, Drafts, Hoondees, Letters of Credit, Promissory Notes, and other orders and obligations for the payment of money after date or sight, drawn in this Country, will be subject to the Stamp Duties imposed by Act XXXVI. of 1860.

Stamps.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 15*th December* 1860.

No. 1384.

TENDERS are hereby invited for the supply, in whole or in part, of four lakhs (400,000) Indian Maunds of Scinde Salt deliverable to the Government Officers at the Sulkea Golahs. Each Tender must specify the rate per 100 Maunds, including cost, freight, and all charges whatsoever, at which the Salt will be supplied under the following conditions:—

1. That the Salt shall be clean and good and be shipped from Kurrachee by the end of May next.

2. The Vessels while discharging the Salt to occupy at their own expense the Moorings laid down by Government opposite Sulkea.

3. The Government Officers connected with the Sulkea Golahs will take delivery of the Salt over the Vessel's side at the rate of about 100 Tons per diem.

4. The cost will be paid only after delivery of the Salt into the charge of the Government Officers at Sulkea, and upon the quantity weighed into Store there on production of receipts from the Superintendent of the Depôt.

5. The Tenders will all be opened on the 26th instant, but the Board reserve to themselves the right of rejecting any Tender without assigning a reason for doing so.

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,
The 14*th December* 1860.

Notification.

The following Statement showing the Outturn of Manufactures in the Jails of the Lower Provinces for the year 1859-60, received from the Accountant to the Government of Bengal, is published for general information, in conformity with the Orders of Government, No. 139, dated 23rd February 1857.

Jails.	Total amount of outturn of manufactures.	Commission of 25 per Cent. payable to the Jailor.	Balance 27 per Cent. available for Works of public utility.	Amount at credit of each Station and Out-Station.	
Dacca ...	5,805 11 1	1,451 6 9	4,354 4 4	Dacca ...	3,504 9 0
				Maniekgunge ...	376 7 6
				Moonsheegunge ...	473 3 10
Patna ...	1,925 12 3	481 7 1	1,444 5 2	Patna ...	1,292 9 6
				Jhaoogunge ...	35 4 6
				Barh ...	87 0 6
				Dinapore ...	29 6 8
Backergunge ...	2,184 6 4	546 1 7	1,638 4 9	Burrisaul ...	1,630 10 6
				Midnapore ...	7 0 1
				Perozepore ...	0 10 2
Beerbhoom ...	733 13 9	183 7 5	550 6 4	Beerbhoom ...	550 6 4
Burdwan ...	5,818 8 11	1,454 10 3	4,363 14 8	Burdwan ...	4,120 8 9
				Cutwa ...	86 14 8
				Bood-Bood ...	86 14 8
				Jehanabad ...	69 8 7
Hooghly ...	18,854 12 8	4,713 11 2	14,141 1 6	Hooghly ...	12,354 3 3
				Serampore ...	646 15 8
				Jehanabad ...	1,139 14 7
Jessore ...	2,838 1 0	709 8 3	2,128 8 9	Jessore ...	819 0 10
				Khoolnah ...	706 14 5
				Magoorah ...	538 7 8
				Gopalgunge ...	64 1 10
Mymensing ...	1,802 0 8	450 8 2	1,351 8 6	Mymensing ...	1,192 8 6
				Jamalpore ...	159 0 0
Nudden ...	2,824 4 10	706 1 3	2,118 3 7	Kishnagurh Sudder Station ...	1,002 11 2
				Santipore ...	780 4 3
				Kurreempore ...	130 11 3
				Cutwa ...	138 1 11
				Damoorhooda ...	99 1 8
				Kulweah ...	30 6 4
				Bongong ...	6 15 1
Purneah ...	2,751 11 5	687 14 10	2,063 12 7	Purneah ...	1,900 9 7
				Kishengunge ...	93 2 6
				Mudheypore ...	70 0 6
Rajshahye ...	6,159 7 10	1,539 13 11	4,619 9 11	Rajshahye ...	3,436 10 3
				Nattore ...	95 4 4
				Pubna ...	1,087 11 4
Rungpore ...	719 4 2	179 13 1	539 7 1	Rungpore ...	416 11 0
				Titalyah ...	24 9 3
				Bhowhanegunge ...	4 14 7
				Bograh ...	93 4 3
Gowalparah ...	579 10 0	144 14 6	434 11 6	Gowalparah ...	434 11 6
Tipperah ...	3,315 4 6	828 13 2	2,486 7 4	Tipperah ...	2,486 7 4
24-Pergunnahs ...	35,304 12 3	8,826 3 1	26,478 9 2	24-Pergunnahs (Alipore) ...	25,297 10 3
				Diamond Harbour ...	179 11 4
				Barreepore ...	241 5 2
				Howrah ...	759 14 5
Barraset ...	2,003 5 1	500 13 3	1,502 7 10	Barraset ...	1,269 12 1
				Kalparoa ...	85 9 6
				Kalligunge ...	25 4 8
				Tarregoonia ...	121 13 7
Bograh ...	184 4 3	46 1 1	138 3 2	Pegrah ...	117 4 0
				Serajgunge ...	20 15 2

Jails.	Total amount of out-turn of manufactures.	Commission of 25 per Cent. payable to the Jailor.	Balance 75 per Cent. available for Works of public utility.	Amount at credit of each Station and Out-station.	
Bancoorah ...	3,004 10 9	751 2 8	2,253 8 1	Bancoorah ...	1,941 7 9
				Ranegunge ...	225 5 7
				Bood-Bood ...	34 10 8
				Gurbettah ...	52 0 1
Furreedpore ...	9 14 2	2 7 7	7 6 7	Furreedpore ...	7 6 7
Maldah ...	2 4 0	0 9 0	1 11 0	Maldah ...	1 11 0
Nonkhally ...	1,184 7 2	296 1 10	888 5 4	Nonkhally ...	775 9 5
				Duckinshabazarpore ...	90 2 11
				Surdeep ...	22 8 9
Pubna ...	1,040 7 2	260 1 10	780 5 4	Pubna ...	738 12 1
				Serajgunge ...	38 2 11
				Coomercolly ...	3 6 4
Howrah ...	57 6 9	14 5 8	43 1 1	Howrah ...	43 1 1
Behar ...	767 10 1	191 14 6	575 11 7	Gya ...	520 9 1
				Nowada ...	34 7 7
				Sherghotty ...	20 10 11
Bhaugulpore ...	1,415 15 6	353 15 11	1,061 15 7	Bhaugulpore ...	981 10 2
				Madehpore ...	80 5 5
Sarun ...	1,446 7 5	361 9 10	1,084 13 7	Chuprah ...	916 6 7
				Sewan ...	168 7 0
Maunbhoom ...	Deficient of Rupees ...		46 4 7		
Tirhoot ...	2,780 10 0	695 2 6	2,085 7 6	Tirhoot ...	1,939 10 8
				Buhera ...	145 12 10
Monghyr ...	3,095 7 5	773 13 10	2,321 9 7	Monghyr ...	2,219 8 9
				Barh ...	102 0 10
Lohurduggah ...	163 8 2	40 14 1	122 10 1	Lohurduggah ...	122 10 1
				Sumbulpore. Deficient of Rupees 20-14-10.	
Cuttack ...	805 0 11	201 4 3	603 12 8	Cuttack ...	597 12 2
				Jajpore ...	0 6 9
				Kendraparah ...	5 9 9
Pooree ...	532 10 5	133 2 7	399 7 10	Pooree ...	398 3 2
				Khoordah ...	1 4 8
Midnapore ...	6,200 10 5	1,550 2 7	4,650 7 10	Midnapore ...	4,221 12 6
				Nugwan ...	99 6 8
				Tumlook ...	12 6 1
				Gurbetta ...	14 13 6
				Balasore ...	302 1 1
Kamroop ...	2,134 8 5	533 10 1	1,600 14 4	Kamroop ...	1,600 14 4
Durrung ...	214 8 10	53 10 3	160 14 7	Durrung ...	140 2 10
				Munguldye ...	20 11 9
Jorehaut ...	647 14 0	161 15 6	485 14 6	Jorehaut ...	485 14 6
Luckimpore ...	100 14 10	25 3 8	75 11 2	Luckimpore ...	75 11 2
Ramree ...	2,560 14 10	640 3 8	1,920 11 2	Ramree ...	1,920 11 2

The Returns from the Districts noted below (which are under reference, owing to errors and discrepancies) will be published in a Supplementary List as soon as received:—

Chumparun,
Balasore,
Shahabad,
Nowgong,
Sylhet,
Dinagepore,
Chittagong,
Cossiah Hills,
Sandoway,
Singhbhoom,
Moorshedabad,
Hazareebaugh.

F. J. Mouat,
Inspector-General of Jails, Lower Provinces.

Dated the 19th December 1860.

Notification.

To Oude Treasury Officers in continuation of Circular No. 122, dated 13th September 1860.

It having been intimated to this Office by the Chief Commissioner, Oude, that a Commission of twelve annas per Seer will be allowed to Vendors of Abkaree Opium in the Province, it is requested that the payments in this account may be distinctly debited to "Abkaree," subordinate to "Charges General of the Oude Territory," the debits being supported by the payee's original receipts, which may be taken if convenient on a single sheet.

In cases of wastage of Opium, the amount of ascertained loss should be charged under the same heads of account at the rate of Rupees 5-8 per Seer by a credit per contra to "Miscellaneous Advances," the debit being supported by a Statement of the wastage, countersigned by the Divisional Commissioner. Charges connected with the transportation of the Drug should ordinarily be included in Contingent Bills.

To the same Officers in continuation of, Circular letter, dated 18th October 1860.

Advances on account of Opium Cultivation in Oude should be debited to "Bengal," on the original receipts of the Officers of the Benares Opium Agency to whom they are made.

E. Drummond,
Accts. Genl. to the Govt. of India.

Fort William;
Accountant General's Office,
Durbar and Revenue Department,
The 12th December 1860.

Circular 1066.

To

Treasury and other Officers concerned.

Bill and Receipt Stamps, under Act XXXVI. of 1860, should on receipt be added in a plus and minus "Memorandum of Bill and Receipt Stamps" at foot of the Cash Account, and the sale proceeds of the Labels credited to "Bill and Receipt Stamps," subordinate to "Stamps," the quantity sold being at the same time deducted from the Memorandum.

2. Discount should be charged in the accounts, as with Postage Stamps, against the receipts.

(Sd.) W. Waterfield,
Offg. Accts., Govt. of Bengal.

Fort William;
Office of Accts. to the Govt. of Bengal,
The 22nd December 1860.

Notification.

Civil Auditor's Office.

Fort William, the 19th December 1860.

The following instructions regarding the preparation and submission of Contingent Bills are published with the authority and sanction of the Government of Bengal:—

I.—Revenue.

1. *One* Bill for each Office is to be prepared every month and to contain *every* item of contingent expenditure incurred during the previous month.

2. Supplementary or separate Bills are inadmissible; any items that may be omitted, as well as all retrenchments for want of explanation or other causes, are to be brought on the next Monthly Bill under the requisite authority, and the date of the Bill from which such retrenchment was made is to be specified.

3. Vernacular documents in support of contingent (as well of any other) charges are inadmissible, there being no Translating Establishment in the Civil Audit Office.

4. Revenue Contingent Bills, after being duly signed by Heads of Offices, to be forwarded for countersignature to the Commissioner, who is then to transmit them direct to this Office *and not return them to the Collector.*

II.—Magistrate's Contingent Bills.

1. As these Bills are made up of Judicial and Police charges they are to be prepared according to following Form in double columns, showing in the one those charges which are to be countersigned by the Judge, and in the other those which are to be countersigned by the Commissioner:—

Authority.	Nature of Charge.	Judicial and other charges to be countersigned by the Judge.			Police and other charges to be countersigned by the Commissioner.		
	Total						

2. As in the Revenue, so in the Foundary, *one* Bill is to contain *every* item of expenditure incurred during the preceding month.

3. Foundary Contingent Bills to be sent by the Magistrate, after signature, to the Office of the Judge for countersignature, on the reverse of the Bill, to the amount of charges coming under his authority of sanction.

4. After such countersignature, the Judge should forward the Bill to the Commissioner for a similar dealing with those items that appear under the final column.

5. The Commissioner should then send the Bill *direct* to the Audit Office for check, registry, and audit.

6. As a rule, and to facilitate reference, all Contingent Bills should be alphabetically arranged, beginning with all items whose initial letter is A., and so on through the alphabet.

The above instructions are not applicable to Jail contingent expenditure, which, as hitherto, will be countersigned by the Inspector-General of Jails.

HUGH SANDEMAN,
Offg. Civil Auditor.

Notice.

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,
Offg. Superintendent.

SUPDT. OF STAMPS' OFFICE,
The 13th December 1860.

Calcutta Stamp Office.

The 22nd December 1860.

WITH reference to the present applications made to this Office for the impressment of Stamps on executed Instruments, the attention of the Public is directed to Section III. of the new Stamp Act, which enjoins a minimum penalty of One hundred Rupees on persons making, executing, or signing Deeds, Instruments and Writings engrossed on unstamped or insufficiently stamped Paper. Parties are accordingly requested to send their documents to be stamped before execution, as they can only be impressed after signature, on proof that the omission arose from "accident, ignorance, inadvertence or from other unavoidable cause," and upon payment of the penalties specified in Clause 2, Section XIII. of the said Act.

G. B. HAMPTON,
Collector of Stamps.

Notice of the Municipal Commissioners.

To RATE-PAYERS.

WHEREAS the Municipal Commissioners for the Town of Calcutta, under the provisions of Act XXV. of 1856, have completed the valuations of Houses, Buildings and Lands for the year 1861, the Books containing the said Valuations and Assessments may be inspected at their Office, by Owners, Occupiers, Agents or Trustees of Property, from Monday, the 31st of December, between the hours of 11 A. M. and 4 P. M.

It is further notified, that in pursuance of Section XI. of Act XXV. of 1856, the Municipal Commissioners will sit on Wednesday, the 16th of January 1861, and following days, at noon, to take into consideration applications for reduction of Assessments, when parties interested will be required to attend either personally or by their Agents.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS,
No. 10, CHOWRINGHEE ROAD;
Calcutta, the 21st December 1860.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. BICKERS,
Extra Assistant Commissioner,
in charge of Treasury.

LUCKNOW TREASURY OFFICE,
The 30th November 1860.

Estate Mrs. George Foley Greenway.

ALL persons having claims against the above Estate are requested to make the same known to, and those indebted thereto are requested to pay the amount of their respective debts without delay to

GEO. B. TAYLOR,
Administrator.

BENARES,
The 23rd December 1860.

Notice.

ALL persons having claims against the Estate of the late Charles Bladen Taylor may, by letter, apply to the undersigned, when they may hear something to their advantage. For the interests of those concerned, it is requested that all claims in full be duly communicated within one month after date of this Advertisement.

GEO. B. TAYLOR.

BENARES,
The 15th December 1860.

Nuddea Rivers' Division.

MONTHLY STATEMENT of Traffic passed through the Toll Stations of Jungypore, Kishnaghur, and Kishenguage, in the Month of November 1860.

Names of Rivers.	Names of Toll Opened.	Charcoal.		Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Jaggery.			Jute.			Gunny Bags.			Lime.			Lime Stone or Ghootung.			Grain.		
		Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.
Bhaugiruttee	Jungypore	0	0	0	9	2275	1370	0	0	0	6	1375	230	0	0	0	10	3225	451	0	0	0	0	0	0	17	1575	626	2	475	200	5	650	190	0	0	0	5	900	530	29	4870	1804
Jellinghee	Nuddea	0	0	0	14	6025	5225	66	32225	24400	12	2950	1350	4	725	275	15	5175	2900	0	0	0	0	0	0	0	0	8895	2435	3	1800	1140	8	7675	4900	2	800	500	25	9650	5975	63	38280	26880
Matabangah	Kishenguage	0	0	0	72	41650	10803	0	0	0	5	875	98	6	1100	2170	5	1400	475	0	0	0	0	0	0	0	0	0	0	27	9175	7978	25	11100	10200	1	150	55	6	1925	1015	28	12100	6991

Names of Rivers.	Names of Toll Opened.	Pulse.			Firewood.			Timbers.			Mustard Oil.			Sundry Oils.			Indigo.			Salt.			Sugar.			Tobacco.			Vegetables.			Sundries.			Remarks.
		Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Rafts.	Number of Lockers and Chookers.	Number of Gole Patty.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by River Measurement.	Maundage of Cargo by estimate.	
Bhaugiruttee	Jungypore	52	12300	5903	11	1925	1025	2	12	0	0	0	0	0	0	0	0	0	0	134	5765	2768	0	0	0	10	1875	630	1	75	25	150	32475	12420	Under the head of GRAIN, comes Rice, Wheat, Paddy, Oats, Barley, &c.; and under the head of PULSE, Gram, Kullie, Peas, Tharsee, Lentils, Mustard seed, &c., &c., are included.
Jellinghee	Nuddea	97	37125	28150	30	14725	9750	9	360	18	0	0	0	0	0	0	8	2925	1550	215	84500	40725	0	0	0	0	0	0	34	39875	24375	288	73800	46500	
Matabangah	Kishenguage	45	15150	9600	5	0	0	58	1171	0	0	0	0	0	0	0	15	4825	1915	140	39625	14781	7	2375	1180	12	5080	2880	1	50	4	140	57025	13675	

0275 Sleepers.

BHAUGIRUTTEE ENTRANCE,
The 13th December 1860.

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

[275]

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. Sherer,
Offg. Superintendent.

Zillah Cachar;
Superintendent's Office,
The 16th July 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,
Magistrate.

To be sold, pursuant to an Order of the Supreme Court of Judicature at Fort William, in Bengal, made in a certain cause wherein Russickloll Paulit is Plaintiff, and Sreemutty Mothoormoney Dossee, widow, and legal personal represetative of Kallikisto Paulit, deceased, is Defendant on and bearing date the 23rd day of April 1860, with the approbation of Walter Morgan, Esquer, the Master of the said Court, at his Office in the Court House, on an early day, the following phor perty (that is to say) all that one-fourth partroshare of, and in all that piece or parcel of land containing One biggah, and the Buildings thereon, butted and bounded as follows: to the South of the Company's Road; to the East of the tenantable Road and Dwelling-house of Ramcoomull Sircar; to the North of the Sakareetollah Lane, and Roghoonauth Badantobagis's Dwelling-house, and to the West of the tenantable House of Ramdhone Sarnoborneek and the late Luknundoss.

Further particulars may be had at the Master's Office, Supreme Court, and of Mr. Hatch, Solicitor for the Plaintiff.

C. W. Hatch,
Plaintiff's Attorney.

Calcutta;
Supreme Court, Master's Office,
The 3rd December 1860.

Major Robert Campbell Barclay, deceased. Pursuant to the Act of Parliament of the United Kingdom, 22nd and 23rd Vic. cap. 35, intituled an Act to further amend the Law of Property and to relieve Trustees, Notice is hereby given to all Creditors and other persons having any claim or demand on or against the Estate of Robert Campbell Barclay, late of Kurrentadhee, Buxar, in the East Indies, Major in the 68th Regiment of Bengal Native Infantry, (who died on the 2nd day of September 1859; and the administration of whose Estate and Effects was, on the 24th day of January last, granted by Her Majesty's Court of Probate to Mary Ann Barclay, of South Town, Great Yarmouth, in the County of Norfolk, in England, widow,) are, on or before the first day of March next, to send in the particulars of such claims and demands to the said Mary Ann Barclay or to Messrs. Clarke and Morice, of 29, Coleman Street, London, her Solicitors, or to the undersigned Charles William Hatch, of 11, Old Post Office Street, Calcutta, her Agent in that behalf; and in default thereof, the said Mary Ann Barclay will proceed to distribute the Assets of the said deceased, and will not be liable for such Assets or any part thereof so distributed to any person, of whose claim she shall not then have had notice, Dated this 15th day of December 1860.

C. W. Hatch.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of John Rozario, of No. 36, College Street, Puttuldangah, in Calcutta, a Law Agent, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 14th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of John Rozario, of No. 36, College Street, Puttuldangah, in Calcutta, Law Agent, an Insolvent.

On Friday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 4th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Gooroodoss Mookerjee, of Burranagore, in the District of the 24-Pergunnahs, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one William Bell, and afterwards in co-partnership with one Edward D'Louzey, and subsequently carrying on the said business alone, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 12th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Stewart, *Attorney.*

In the matter of Gooroodass Mookerjee, of Burranagore, in the District of the 24-Pergunnahs, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one William Bell, and afterwards in co-partnership with one Edward D'Louzey, and subsequently carrying on the said business alone, an Insolvent.

Stewart, *Attorney*.

On Wednesday, the 12th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of March next, and that the said Insolvent do do then attend to be examined by the said Court.

In the matter of Gopeenauth Coondoo, late of Puthooria Ghaut, heretofore carried on trade in buying and selling of Linseed, an Insolvent.

On Thursday, the 20th day of December instant, it was on the petition of Gopeenauth and Gopal Doll, creditors of the said Insolvent, adjudged that the said Gopeenauth Coondoo hath committed an act of insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

In the matter of Gungadhur Bose, late of Isser Takoor's Lane, in Durzeeparah, in Calcutta, a Sirear in the service of the Calcutta Auction Company Limited, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 14th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Hatch, *Attorney*.

In the matter of Gungadhur Bose, late of Isser Takoor's Lane, in Durzeeparah, in Calcutta, a Sirear in the service of the Calcutta Auction Company Limited, an Insolvent.

On Friday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Hatch, *Attorney*.

In the matter of the petition of Madubchunder Bysack, of Jorosanko, in the Town of Calcutta, late a Merchant and Iron Founder, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the eight day of January next, at the hour of 10 o'clock in the forenoon.

☞ "*Any Creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.*"

Allan, Judge and Bannorjee, *Attorneys*.

Chief Clerk's Office, 22nd December 1860.

Underwriters' Screw Steam and Tug Company "Limited."

REGISTERED UNDER ACT XIX. OF 1857.

THE Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 3 o'Clock P. M.

By Order of the Directors,

DUTIS, LINZIE & Co.,
Secretaries.

CALCUTTA,
The 15th December 1860.

Partnership

IN the Firm of MESSRS. SOORJEECOOMAR SEN AND Co., carrying on business as Cloth Merchants and Bombay and China Goods' Dealers at No. 69¼, Old China Bazar, of which SOORJEECOOMAR SEN PANCHCOREE GOE, and SAMA CHURN DOSS are Partners, and every one among the Partners is authorized to sign for the Firm.

SOORJEECOOMAR SEN AND Co.

COPIES OF THE

Report of the Indigo Commission,

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost.

THE under-mentioned Promissory Notes of the Government of India, standing in the name of Mr. Jamsetjee Dorabjee, the Proprietor, by whom they were never endorsed to any other person. Payment of these Notes, and of Interest thereon, has been stopped at the Loan Office, and application is to be made to Government for the issue of duplicate Notes, in favor of the Proprietor. This Notice was also published in the *Bombay Government Gazette* of 23rd and 30th June, and 7th July 1859, and in the *Bombay Times*, and *Bombay Summachar*:—

Interest drawn in 1858-59 Draft No.	Loans.	Bombay No.	Calcutta No.	For Rupees.	TOTAL.
34 ...	1832-33, 4 per Cent. ...	892	11111	5,000	
147 & 413 ...	1835-36, 4 per Cent. ..	398	122	2,500	
		399	506	1,000	
		400	598	2,500	
		401	1570	500	
		402	9985	3,000	
		404	11449	1,500	
		405	15399	500	
127 & 774 ...	1842-43, 4 per Cent. ..	1746	16174	2,300	
		5371	22191	3,000	
		5372	22192	3,000	
		5373	22193	3,000	
35 & 1540 ...	1854-55, 4 per Cent. ..	570	3996	3,000	
		571	3998	2,000	
		572	3999	2,000	
		10822	35490	1,000	
121 & 431 ...	1854-55, 5 per Cent. Public Works ...	416	3084	2,500	
		417	3085	2,500	
		1210	7320	2,000	
799 & 1447 ...	1856-57, 5 per Cent. ..	1923	5447	3,000	
		1924	5448	3,000	
		1925	5449	3,000	
		1926	5450	3,000	
1417 ...	Ditto ...	15229	35962	5,000	
		15230	35963	5,000	
		15231	35964	5,000	
		15232	35965	5,000	
		15233	35966	4,000	Rupees 78,800

JAMSETJEE DORABJEE.

BOMBAY,
The 11th December 1860.

NOTICES issued by the POST-MASTER GENERAL of BENGAL.

No. 6866.

THE Calcutta Bhangy Despatch of the 5th instant for Cuttack and Chitterpore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhuddruck, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. DOVE,
Post-Master General of Bengal.

CAMP SIRSA,
The 13th December 1860.

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.			Address.	Destination.	Weight.
Calcutta ...	1	...	...	Resident ...	Hyderabad ...	205
Ditto ...	...	...	1	Pamphlet ...	Vizanagram ...	20
Ditto ...	...	...	1	Ditto ...	Vizagapatam ...	20
Ditto ...	...	...	1	Ditto ...	Nursapatam ...	20
Ditto ...	1	...	...	Resident ...	Hyderabad ...	13
Ditto ...	...	...	1	Pamphlet ...	Pooree ...	32
Ditto ...	...	...	1	Ditto ...	Cuttack ...	33
Ditto ...	...	...	1	Ditto ...	Ditto ...	13
Ditto ...	...	1	...	Kally Churn Roy ...	Ditto ...	46
Ditto ...	...	1	...	Ditto ...	Ditto ...	47
Serampore ...	1	...	...	Post-Master ...	Ditto ...	45
Ditto ...	1	...	...	Ditto ...	Pooree ...	45
Calcutta ...	...	1	...	W. L. Heeley ...	Cuttack ...	163
Ditto ...	1	...	...	Collector ...	Pooree ...	360
Ditto ...	1	...	...	Ditto ...	Ditto ...	280
Ditto ...	1	...	...	Ditto ...	Ditto ...	335
Ditto ...	1	...	...	Ditto ...	Ditto ...	200
Ditto ...	1	...	...	Ditto ...	Ditto ...	350
Ditto ...	1	...	...	Ditto ...	Ditto ...	340

W. H. McGowan,
Post-Master of Calcutta,
for Post-Master General.

No. 7019.

Under instructions from the London General Post Office the following rates of Postage will be charged on, and from the 1st January next, upon all letters sent *viâ* Southampton from Calcutta through the United Kingdom to Buenos Ayres, or any other part of the Argentine Confederation, to the Republic of Paraguay and to Monte Video, or any other part of the Republic of Uraguay, *viz.* :—

Not exceeding ½ oz.			Above ½ oz. and not exceeding 1 oz.			Above 1 oz. and not exceeding 2 oz.		
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
0	11	4	1	6	8	2	13	4

and so on.

2. To the above Postage must be added a French Transit rate of 3*d.* or two annas per ½oz. when the letters are intended to be forwarded by way of Marseilles.

3. The above rates of Postage must in all cases be prepaid.

C. K. Dove,
Post-Master General of Bengal.

Camp Nowhatta,
The 22nd December 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2409.

The 24th December 1860.—Mail Packets for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Thursday, the 3rd idem, *viâ* Marseilles only.

Letters and Papers for transmission *viâ* Bombay will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *viâ* Trieste.

Rates of Postage.

Under	½	Ounce	Rs.	0	6 0
,,	½	,,	,,	0	8 0
,,	¾	,,	,,	0	14 0
,,	1	,,	,,	1	1 0

No. 3942.

The 13th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2273.

The 13th December 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th idem.

No. 2407.

The 21st December 1860.—Notice is hereby given, that, in consequence of the departure of the Ship *Tubal Cain* having been postponed, the Mails for Port Blair and Rangoon will be closed at this Office, on Thursday, the 27th instant, at 6 P. M.

No. 4087.

The 21st December 1860.—The Bullock Train will again be open to the Public from the 26th instant till further notice, and 250 maunds tonnage will be received daily.

No. 4088.

The 21st December 1860.—The Holders of Window-delivery Tickets for the current year are informed that their Tickets will cease to be of any use after the 31st instant.

Fresh Tickets will be issued on the receipt of the usual Annual Fee of 12 Rupees for the ensuing year.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

No. 104.] [2761]

The Calcutta Gazette.

SATURDAY, DECEMBER 29, 1860.

LEGISLATIVE COUNCIL OF INDIA.

THE 22ND DECEMBER 1860.

THE following Bill was read a second time in the Legislative Council of India on the 22nd December 1860, and was referred to a Select Committee, who are to report thereon after the 15th of February next :—

A Bill to remove certain tracts of Country in the Rohilcund Division from the jurisdiction of the tribunals established under the general Regulations and Acts.

WHEREAS it is expedient to remove certain tracts of country in the Rohilcund Division from the jurisdiction exercised by the Civil, Criminal, and Revenue Courts and Offices of that Division, under the general Regulations and Acts of the Government ; It is enacted as follows :—

Preamble.

Certain tracts removed from the operation of the General Regulations and Acts.

The tracts of country described in the Schedule to this Act are hereby removed from the jurisdiction of the Courts of Civil and Criminal Judicature, and from the control of the Offices of Revenue constituted by the Regulations of the Bengal Code and the Acts passed by the Governor General of India in Council and the Legislative Council of India, as well as from the system of procedure prescribed for the said Courts and Offices by the Regulations and Acts aforesaid ; and no Act hereafter passed by the Legislative Council of India, relative to the constitution or procedure of the said Courts and Offices, shall be deemed to extend to any part of the said tracts, unless the same be specially named therein : provided that nothing herein contained shall extend to or affect any case now pending any Court or Office.

Proviso.

Administration of justice and collection of Revenue vested in Officers subject to the control of the Lieutenant-Governor of the North-Western Provinces.

II. The administration of Civil and Criminal justice and the superintendence of the settlement and realization of the public Revenue, and of all matters relating to rent within the said tracts, are hereby vested in such Officer or Officers as the Lieutenant-Governor of the North-Western Provinces may for the purpose of tribunals of first instance or of reference and appeals appoint, and the Officer or Officers so appointed shall, in the matter of the administration and superintendence aforesaid, be subject to the direction and control of the Lieutenant-Governor of the North-Western Provinces, and be guided by such instructions as the Lieutenant-Governor of the North-Western Provinces may from time to time issue.

Appeals.

III. It shall be lawful for the Lieutenant-Governor of the North-Western Provinces to direct that an appeal may be heard in any of the matters described in the last preceding Section by the Commissioner of the Rohilcund Division or the Civil and Sessions Judge of any District in the said Division on or by the Sudder Dewanny and Nizamut Adawlut, or by the Board of Revenue, and to declare in what cases the order made by any Officer or Court empowered by the Lieutenant-Governor to dispose of any of the matters aforesaid, shall be final.

Reference to the Sudder Court.

IV. It shall be lawful to the Lieutenant-Governor of the North-Western Provinces to direct any Officer empowered to administer Criminal jurisdiction in or for the tracts aforesaid, to refer the sentence passed by him in any class of Criminal trials for the confirmation of the Sudder Court ; and no sentence of death passed by any person competent under the direction of the Lieutenant-Governor to pass such sentence, shall be carried into execution until it be confirmed by the Sudder Court. In disposing of any trial referred for disposal under this Section, the Sudder Court shall not call for the Futwah of its Law

Officer, and shall pass such order as it may deem just and proper, so as that it shall not convict any person acquitted by the referring Officer, or enhance any sentence pronounced by him.

Place of imprisonment or transportation.

V. Any person liable to be imprisoned in any Civil or Criminal Jail or to be transported beyond sea under any order or sentence passed by any Officer or Court empowered as provided in this Act, may be imprisoned in any Civil or Criminal Jail or transported to any place which the Lieutenant-Governor of the North-Western Provinces may direct.

Questions of disputed boundary to be determined by Commissioner of Rohilcund.

VI. When a question shall arise whether any place falls within the tracts described in the Schedule of this Act, it shall be competent to the Commissioner of Rohilcund to consider and determine on which side of the described boundary the place aforesaid may lie, and the order made by the Commissioner shall be final.

Commencement of Act.

VII. This Act shall take effect from such date as shall be fixed by the Lieutenant-Governor of the North-Western Provinces, and notification thereof shall be published in the Office of the Commissioner of Revenue and the Courts of the Civil and Sessions Judges and of the Magistrates of the Rohilcund Division, and in such other manner as the Lieutenant-Governor may direct.

SCHEDULE.

The tracts referred to in the foregoing Act are as follows :

The Pergunnahs of Tuspoor, Kosheepoor, and Bazpoor, in the District of Moradabad :

" " of Kooderpoor and Gudderpoor, in the District of Bareilly :

" " of Kilpoorce, Nanuk Mutha, and Bilberee, in the District of Pelibheet.

M. WYLIE,
Clerk of the Council.

HOME DEPARTMENT.

No. 2465.

Fort William, the 26th December 1860.

Notification.—The Hon'ble the President in Council directs the publication of the following correspondence relating to the adoption of measures for the relief of the distressed Christians in Syria :—

FROM HIS EXCELLENCY THE GOVERNOR GENERAL,

TO SIR BARTLE FRERE, K. C. B.

Dated Camp Benares, 10th December 1860.

MY DEAR SIR BARTLE,—I SEND you a letter which I have received from Sir Culling Eardley, who writes in the name of the British Syrian Relief Committee, and my reply.

Before any further steps can be taken, I tkink that Mr. FitzWilliam, who has been actively and successfully engaged in raising subscriptions for the aid of the sufferers in Syria should be consulted.

I do not know from how large a field those subscriptions have been drawn, or whether effectual means have been taken to make the urgency of the case thoroughly and widely understood. Nor do I know the full amount collected. It will be necessary to ascertain all this before judging to what extent there is room for any further appeal, founded upon the representations in Sir Culling Eardley's letter, and in the papers which accompany it.

Probably whatever may remain to be done will be done best by offering to Mr. FitzWilliam, and to any Gentlemen who may be associated with him, the cooperation of the Government in disseminating the papers through the agency of the Local Governments, and thereby indicating the interest which the Government takes in the matter. I do not think that any greater degree of official interference would be useful.

If you agree with me, will you communicate with Mr. FitzWilliam ?

Believe me, &c.,

(Sd.) CANNING.

FROM SIR CULLING EARDLEY, BART.,

Honorary Secretary, British Syrian Relief Fund,

TO HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA.

Dated London, 10th October 1860.

MY LORD,—I AM sure I shall be pardoned for sending your Lordship in the name of the Syrian Relief Committee, the accompanying papers relating to the distress in that Country.

You will see that Lord Palmerston, Lord Derby, and public men of all shades of opinion are liberal contributors. It is enough to say that Lord Stratford de Redcliffe is President and Sir Moses Montefiore, Chairman of the Executive Committee, to show the integrity and unsectarian feeling that govern the proceedings.

A Ladies Committee, in which are Lady Stratford de Redcliffe, Miss Nightingale, Miss Marsh, Baroness Rothschild, Lady Montefiore, &c., is just formed to collect Clothing, Medicines, and (probably) to send out Surgeons and Nurses for the sufferers.

By a letter from Mr. Consul General Moore, arrived from Beyroot yesterday, I learn that between twenty and twenty-one thousand individuals are being daily fed by our Corresponding Committee there. The misery of this winter is likely to be fearful.

Considerable contributions are arriving from the Continent. The Protestant Churches of France chiefly send their gifts through us. The Archbishop of Sardinia informs me that the Diet of the Clergy has recommended parochial collections which will be transmitted to us. The Jews abroad and at Home are invited by their chief personages to send their gifts through England, if not sure of impartial administration through channels connected with their own Countries. The Americans are sending large sums directly to the Corresponding Committee at Beyroot.

The Committee have considered it their duty to submit the case to the Governors and Governors General of Her Majesty's Colonies, in the hope that public feeling may be stirred up there, corresponding with the sympathy universally felt at Home.

May I then ask your Lordship to lay our papers (with, if you see fit this letter,) before the leading benevolent persons under your Lordship's Government. The Committee will be most thankful for any remittances which may be the result. I can only say that from present appearances it seems likely that no possible contributions will equal the terrible necessities of the case, and I can undertake a promise that not a shilling shall be wasted, and that persons will not be allowed to burden the Fund who can by any possibility be got back to their own homes.

I have, &c.,

(Sd.) C. E. Eardley.

From His Excellency the Governor General of India,

To Sir Culling Eardley, Bart.,

Honorary Secretary, British Syrian Relief Committee, London.

Dated Camp Benares, December 9th, 1860.

Sir,—Your letter of the 10th of October, and the papers accompanying it, did not reach me until three or four days ago. I will take steps immediately towards acting upon the appeal made in it.

Very soon after the first news of the massacres and atrocities perpetrated upon the Syrian Christians reached Calcutta, a subscription for the relief of the sufferers was set on foot in Calcutta by Mr. Fitz-William, the Manager of the Mercantile Bank in that City. I do not know the particulars of the subscription, whether it has been local or general, and whether collections still continue to be made, and at the distance at which I am from Calcutta it would take some time to obtain this information; but I believe that Mr. FitzWilliam has remitted about eight hundred Pounds to the Ottoman Bank at Beyroot for distribution through the Anglo-American Committee.

I will write to Sir Bartle Frere, the President of the Council in Calcutta, who will readily communicate with Mr. FitzWilliam, and you shall be informed hereafter of the measures which it may seem advisable to take in reply to your appeal. It is one which needed no apology, remembering, as we in India do, the prompt and large generosity with which our distresses three years ago were met uniniversally.

I have, &c.,

(Sd.) Canning.

From W. S. Fitz William, Esq.,

To Sir Bartle Frere, K. C. B.

Chartered Mercantile Bank of India, London and China.

Dated Calcutta, 15th December 1860.

My Dear Sir Bartle Frere,—I shall be very glad to meet Lord Canning's suggestions as regards forming a Committee in Calcutta to act as auxiliary to the British Syrian Relief Committee.

Hitherto all the subscriptions I have received have been from Calcutta and its vicinity, but I believe that if a Circular emanating from a well-organized Committee was (as suggested by His Lordship,) disseminated through the agency of the Local Governments, thereby indicating the interest which the Government of India takes in the matter, a large amount would be raised. The more so if Lord Canning would allow his name to be used as President of the Committee, an Executive Committee would of course be formed.

In carrying out the subscription on my own responsibility, I have probably worked to some disadvantage and shall now be very glad of the co-operation of yourself, Mr. Beadon, and any other Gentleman you may name in forming a Committee. There are several Members of the Mercantile Community who will join us. I have a letter to-day from the Ottoman Bank in Beyroot, which I enclose, by which you will see how much they appreciate the little assistance afforded them. Subsequent remittances will evidently be of great service in relieving the wants of the poor sufferers, whose misery and wretchedness is so vividly pictured in the letters of the special correspondent of the *Englishman* from Beyroot.

I have secured the assistance of the other Banks in collecting subscriptions through their Agencies in the several Presidencies.

Believe me, &c.,

(Sd.) W. S. FitzWilliam.

With reference to this correspondence, a Committee has been constituted as below for the purpose of receiving subscriptions from all in India, who feel a desire to assist in relieving the terrible destitution and misery to which the Christian population will be exposed during the winter and spring in those parts of Syria which have been the scenes of the late massacres.

The Committee will place themselves in communication with the several Local Governments, with a view to the establishment of Local Committees at all important centres, and the President in Council is confident that the Committee will receive the fullest support and co-operation which it is in the power of the Local Governments to give to them.

Indian Syrian Relief Committee.

President.

Earl Canning.

Vice President.

Sir Barnes Peacock.

Committee.

Chairman.

W. FitzWilliam, Esq..

Sir Bartle Frere, K. C. B.	Sir Charles Jackson.
The Hon'ble C. Beadon.	Sir Mordaunt Wells.
W. Ritchie, Esq.	George Brown, Esq.
R. Stuart Palmer, Esq.	J. P. Sagrundi, Esq.
E. D. Kilburn, Esq.	P. T. Ralli, Esq.
J. H. Fergusson, Esq.	L. J. DeSouza, Esq.
Colonel Baird Smith, C. B.	W. M. Whitney, Esq.

By Order of the President in Council,

W. Grey,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 105 A.

Camp Benares, the 12th December 1860.

His Excellency the Viceroy and Governor General held a Durbar at Benares on the 11th instant, for the reception of the principal Native Nobility and Residents of the City and Division of Benares.

The under-mentioned Princes and Gentlemen were admitted to private audiences with the Governor General:—

1. Descendants of Mirza Koorum Bukht, a Member of the Ex-Royal Family of Delhi:—

Mirza Feyazoodeen.
Mirza Mahamed Saeed Bukht.
Mirza Laul.
Mirza Nadir Bukht.
Mirza Sekunder Bukht.

2. Descendants of Mirza Shigooftah Bukht of the same family:—

Mirza Nasiroodeen Mahamed Munsoor Bukht.
Mirza Ruheemooddeen Bukht.
Mirza Sekunder Bukht.

3. Descendants of Mirza Ali Kudr of the same family:—

Mirza Mahamed Faridoon Bukht.
Mirza Mahamed Mohsun Bukht.
Mirza Azeezooddeen Bukht.

4. Princes of Nepal:—

Rimendra Bikrum Sah.
Birendra Bikrum Sah.

5. Maharajah Isree Pershad Narain Sing Bahadoor, Maharajah of Benares.
6. Raja Lal Rajendra Bahadoor, Raja of Bijeypoor, accompanied by his brother.
7. Raja Rullyaram Misr, accompanied by his son Shunker Dass.
8. Raja Deo Narain Sing Bahadoor.
9. Sirdar Soorut Sing Bahadoor.

A Salute of thirteen Guns was fired on the arrival and departure of the Maharajah of Benares.

Afterwards the Gentlemen above named, with the exception of the Members of the Delhi Family, and of the Nepal Princes, together with other Native Gentlemen entitled to the privilege, and the principal Civil and Military Officers of Benares and the neighbourhood assembled in General Durbar. The Viceroy and Governor General entered and took his Seat under a Royal Salute.

The Native Gentlemen present were introduced to the Viceroy and Governor General in the order of their precedence, and presented the usual Offerings, which were accepted by the Governor General, but returned to those who had not been admitted to a private audience. On the latter His Excellency conferred Khillats in return for the Offerings which they presented.

To the Maharajah of Benares the Governor General presented with his own hands a Diamond Ring in addition to the usual Khillat, and expressed pleasure at meeting him again. His Excellency availed himself of the opportunity to congratulate the Maharajah upon the loyal and dutiful temper which had lately been exhibited by the inhabitants of the great City from which the Maharajah derives his title, and in which he exercises a just and beneficial influence.

To Raja Deo Narain Sing Bahadoor His Excellency remarked that he had heard of the zealous aid which the Raja, and others acting with him, had given to the Commissioner in the assessment for the Income Tax, and of the example which, on this, as on former occasions, he had set of an intelligent obedience to the law and to the authority of Government. His Excellency had pleasure on thus publicly acknowledging the Rajah's good services.

To Sirdar Soorut Sing Bahadoor His Excellency observed that he was sorry to see that the Sirdar had not recovered from the severe wound received by him in the service of Government, and expressed a hope that the Estate which has been granted to the Sirdar in the Gorruckpore District was prospering.

On the conclusion of the Ceremonies His Excellency the Viceroy and Governor General left the Durbar under a Royal Salute, and the assembly broke up.

This day the Viceroy and Governor General paid a return visit to the Maharajah of Benares. His Excellency was accompanied by the Officiating Secretary to the Government of India, and by his Personal Staff.

The usual Ceremonies were observed.

On the arrival of the Governor General at the residence of the Maharajah and on His Excellency's departure a Royal Salute was fired.

By Order of His Excellency the Viceroy and Governor General of India,

A. R. Young,
Offg. Secy. to the Govt. of India, with the Govr. Genl.

Notifications, Appointments, &c.

No. 51.

Camp Benares, the 6th December 1860.

The Governor General has been pleased to appoint Mr. C. B. Saunders to be Judicial Commissioner, Mysore.

No. 112.

Camp Mirzapore, the 15th December 1860.

His Excellency the Governor General is pleased to make the following appointments:—

Major A. L. McMullin, late 23rd Native Infantry, to be First Assistant to the Governor General's Agent for Central India.

Lieutenant P. W. Bannerman, 10th Bombay Native Infantry, to be Second Assistant to the Governor General's Agent for Central India.

No. 115.

His Excellency the Governor General is pleased to appoint Captain F. L. Magniac, of the 5th Madras Light Cavalry, to be District Superintendent of the Second Grade in the Oudh Police.

No. 117.

With reference to General Order by the Governor General, No. 5313, dated 7th ultimo, Major H. Forbes, Commandant of the Bhopal Levy, is appointed to officiate as Second in Command of the 1st Regiment, Central India Horse, and to be Political Assistant in Western Malwa.

No. 119.

Colonel G. St. P. Lawrence, C. B., resumed charge of the Rajpootana Agency from Major W. F. Eden on the 24th ultimo.

On the same date, Major W. F. Eden received charge of the Meywar Political Agency from Major R. L. Taylor, C. B.

No. 120.

Major P. A. P. Bouverie, Political Agent at Bhurtpore, resumed charge of the Agency on the 13th ultimo, from the leave of absence granted him in General Order by the Governor General, No. 5312, dated 7th idem.

No. 154.

Camp Lallgunj, the 19th December 1860.

His Excellency the Governor General is pleased to make the following appointments in the Province of Pegu :—

Mr. W. Bell, Extra Assistant Commissioner at Bassein, to be Extra Assistant Commissioner at Poungoo.

Mr. G. E. Barr, Collector of Customs at Bassein, to be Extra Assistant Commissioner at Bassein.

Lieutenant T. W. Aylesbury, I. N., Master Attendant at Bassein, to be also Collector of Customs at that Port.

No. 155.

His Excellency the Governor General is pleased to grant to Major W. F. Eden, Political Agent of Meywar, leave of absence from the 24th November to the 26th December, to proceed to Bombay, preparatory to applying for Furlough to Europe on Medical Certificate.

A. R. Young,
Offg. Secy. to the Govt. of India,
with the Govr. Genl.

No. 6204.

Fort William, the 28th December 1860.

The under-mentioned Officers are appointed to be Assessors under Act XXXII. of 1860 :—

Captain Wright for the Cantonment of Moorar.

The Station Staff Officers of Seepree and Goonah for their respective Stations.

No. 6205.

Mr. T. Crawley is gazetted as an Extra Assistant Commissioner of the 4th Class, in the Province of Nagpore, from 18th May to 19th July last.

No. 6206.

Lieutenant-Colonel A. Fytche received charge of the Tenasserim and Martaban Provinces from Captain H. Hopkinson on the 12th instant.

No. 6207.

The privilege leave of absence granted to Captain E. M. Ryan, Magistrate of Moulmein, in General Order dated 7th instant, No. 5913, is to have effect from the 25th instead of the 1st idem.

No. 6208.

Lieutenant A. Cooke, of the 32nd Regiment Madras Native Infantry, is appointed to officiate as an Assistant to the Deputy Commissioner of Province Amherst, as a temporary arrangement, from the 12th ultimo.

W. Grey,
Offg. Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 149.

Fort William, the 28th December 1860.

Notification.—Mr. H. A. Mangles resumed charge of the Office of the 2nd Assistant Accountant General to the Government of India on the 27th instant.

By Order of the Hon'ble the President in Council,

C. H. Lushington,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

General Order by His Excellency the Governor General of India.

Camp Lallgunge, the 19th December 1860.

No. 8A. of 1860.—His Excellency the Governor General is pleased to direct that the Officer employed as Chief Inspector of Musketry shall hold the relative position of a Deputy Adjutant-General or Deputy Quarter-Master General, with the official rank of Major, if below that rank in the Army; and that Officers employed as District Inspectors of Musketry shall hold the relative position of an Assistant Adjutant-General or Assistant Quarter-Master General, and shall, if under the rank of Captain, take rank and precedence as the Junior Captains in the District in which they are serving.

R. J. H. Birch, *Major-General,*
Secy. to the Govt. of India,
with the Governor-General.

MILITARY DEPARTMENT.

Fort William, the 28th December 1860.

No. 1237 of 1860.—The following promotion is made :—

Ordnance Commissariat Department.

Assistant Commissary of Ordnance Captain H. Michell, Veteran Establishment, to be Deputy Commissary, from the 14th instant, in succession to Captain W. Raynor, Deputy Commissary, deceased.

No. 1238 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Cavalry and Artillery, in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the rank of Cornets and Lieutenants, the former from the date assigned to him in Government General Order No. 939 of 1860, leaving the date of Commission of the latter for future adjustment:—

	Date of Arrival at Fort William.
Artillery.	
Mr. Henry Shakespear Higginson ...	20th December 1860.
Cavalry.	
Mr. George Robert James Shakespear ...	

No. 1239 *of* 1860.—The services of Major W. E. Warrand, of the Corps of Engineers, are placed temporarily at the disposal of the Government of Bengal.

F. D. Atkinson, *Major,*
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT

General Establishments.

No. 6.

Head-Quarters, Camp Mirzapore,
The 17th December 1860.

Mr. A. Wilson, Executive Engineer of the Raichore Division, to officiate for the Executive Engineer of the Secunderabad Division, till further orders.

No. 7.

Lieutenant L. D. A Jackson, of Engineers, is appointed a Probationary Assistant Engineer in the Public Works Department, Punjab, and posted to Delhi.

H. Yule, *Lieut.-Col.,*
Secy. to the Govt. of India,
with the Governor General.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 6860.

Appointments.—*The* 21*st December* 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the District of Dinagepore, *viz* :—

Mr. George Lee.
Baboo Raj Chunder Sandial.
„ Gooroo Churn Chatterjee.

Baboo Mud lun Mohun Mojumdar to officiate as a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Pubna and Nuddea, and to exercise the powers of an Assistant to a Magistrate, under Regulations XIII. of 1797 and IX of 1807, in those Districts.

The 22nd December 1860.—Mr. W. G. Deare, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of City Moorshedabad, and to exercise the full power of a Magistrate in Moorshedabad.

This cancels the appointment of Baboo Kaleeprusono Roy, notified in the *Gazette* of the 5th instant.

The 20th December 1860.—Baboo Hemchunder Kur, Deputy Magistrate and Deputy Collector of Kalaroonh, is transferred to the Sudder Station of Baraset, continuing to exercise the powers he now has.

Pundit Sreesh Chunder Vidyarutna, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Metterhaut, continuing to exercise the powers he now has.

Baboo Mahema Chunder Pal to officiate as a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Furreedpore, and to exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in that District.

Leave of Absence.—*The 26th December* 1860.—Syud Abdoor Rubb, Sudder Ameen and Sudder Moonsiff of Rungpore, for two months and twenty-one days, on Medical Certificate, under Clause II., Section V. of the Uncovenanted Absentee Rules in extension of the leave granted to him on the 1st of September last.

Notification.—*The 22nd December* 1860.—The Lieutenant-Governor has been pleased, under Section LIX., Act XXI. of 1856, to empower the Suburban Police Officers of the 24-Pergunnahs to act as Abkarry Officers.

Notification.—*The* 21*st December* 1860.—Under Section II. of Act XX. of 1856, it is hereby notified that the provisions of the Act shall have effect from this date in the Villages noted in the margin, which are situated in the Suburbs of Howrah, in the Burdwan Division; and that, in conformity with Section III. of the aforesaid Act, the said Villages will be united for the purpose of carrying out the provisions of that Act.

Shaumpore.	Malipanchghura.
Bishop's College.	Barrackpore.
Botanical Garden.	Belloor.
South Buxara.	Nakshoh.
North Buxara.	Chuckpara.
Ghoosery.	Nilloosh.
Bhat Bagan.	

Under Section IV. of the Act, it is also notified that the limits of these Villages will be those defined in the Measurement Papers prepared by the Revenue Surveyor of the 2nd Division, which are in deposit in the Collector's Office at Hooghly, where they can be inspected by any pers wishing to do so.

Under Section X. of the Act, it is further notified that the Tax to be levied in the said Villages shall be an Assessment according to the circumstances and property of the persons liable to the same.

W. S. Seton-Karr,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 5229A.

LEAVE OF ABSENCE.—*The 21st December* 1860.—Mr. G. Rayner, Executive Engineer of the Pooree Division, is allowed preparatory leave for four weeks, before applying for leave to Europe on Medical Certificate.

DECLARATION UNDER SECTIONS II. AND XXXIII. OF ACT VI. OF 1857.

Communications—Navigable Canals.

Fort William, the 28th December 1860.

WHEREAS it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, *viz.*, for the re-excavation and opening out of the Ooloobariah Canal, it is hereby declared that, for the above purpose, a strip of land, of more or less than fifty feet in breadth, lying between Moisrakah and Gorgorampore, and on the South side of the Canal, as drawn on a Plan which has this day been forwarded to the Board of Revenue, is required.

This Declaration is made under the provisions of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

Public Works, Railway Dept.,—Bengal.

No. 521.

NOTIFICATION.—*The 26th December* 1860.—The Lieutenant-Governor has been pleased to appoint the Consulting Engineer to the Government of Bengal, Railway Department, as a Special Assessor for deduction of Income Tax from Railway Salaries, under the provisions of Section XXXI. of Act XXXII. of 1860.

J. P. BEADLE, *Captain,*
Joint Secy. to the Govt. of Bengal,
Public Works Department,
Railway Branch.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No 3105A.

Camp Etmadpore, the 13th December 1860.

All Officers in charge of District Treasuries in the North-Western Provinces are appointed to be Ex-officio Trustees for the purposes described in Section IX., Act XXVII. of 1860.

No. 3117A.

Mr. J. A. Loch, Joint Magistrate and Deputy Collector of the 1st Grade, having made over charge of the Office of Magistrate and Collector of Jounpoor to Mr. C. Horne, is posted to the District of Benares.

No. 3123A.

Camp Ferozabad, the 14th December 1860.

In modification of the Notification No. 1900A., dated the 20th July last, the services of Lieutenant P. W. Bannerman, Assistant Superintendent of Neemuch, are temporarily placed at the disposal of the Government of India, in the Foreign Department, with effect from that date.

No. 3131A.

Camp Shekoabad, the 15th December 1860.

The Notifications of the 6th October last, No. 1268, and of the 10th November, No. 1408, granting six months' leave of absence to Mr. C. G. Sperling, Assistant to the Magistrate and Collector of Furruckabad, to proceed to Europe, on private affairs, with the usual preparatory leave, are hereby cancelled.

Twelve months' leave of absence, on Medical Certificate, under Section VI. of the Covenanted Absentee Rules, is granted to Mr. C. G. Sperling, Assistant to the Magistrate and Collector of Furruckabad, from the date on which he availed himself of the same, with the usual preparatory leave to enable him to reach the port of embarkation.

No. 3137A.

Camp Etmadpore, the 13th December 1860.

The services of Assistant Surgeon W. R. Grylls, M. D., Civil Assistant Surgeon of Seonee, are, in accordance with his own request, re-placed at the disposal of the Government of Madras.

No. 3141A.

Camp Shekoabad, the 15th December 1860.

The services of Surgeon J. N. Tressider, M. D., are re-placed at the disposal of the Government of India, in the Military Department.

Assistant Surgeon John Jones, M. D., whose services have been placed at the disposal of this Government, is appointed to be Civil Assistant Surgeon of Cawnpore, *vice* Dr. Tressider.

No. 3153A.

Camp Juswuntnugger, the 18th December 1860.

Captain F. L. Magniac, of the 5th Madras Light Cavalry, whose services have been placed at the disposal of this Government, is appointed to be Cantonment Joint Magistrate of Jubbulpore.

REVENUE DEPARTMENT.

No. 1740A.

Camp Shekoabad, the 15th December 1860.

The appointment of Mr. E. R. Lemaistre to be a Deputy Collector, under Regulation IX. of 1833, in the Bijnour District, as notified in the Orders dated 9th November, No. 264A., is to take effect from the 2nd November last.

No. 1753A.

Camp Juswuntnugger, the 18th December 1860.

In concurrence with the Government of the Punjab, the Hon'ble the Lieutenant-Governor is pleased to notify that the Village of Bhekoka, situated on the right bank of the Jumna, has been transferred from the Boolundshuher District to the Bullubgurh Pergunnah of the Delhie District, with effect from the commencement of 1861-62.

REVENUE DEPARTMENT,

Income Tax.

No. 470A.

Camp Ferozabad, the 14th December 1860.

Mr. Elliott Colvin, Junior Assistant Commissioner of Kumaon, is entrusted with the duties of an Assessor, under Section XXI. of Act XXXII. of 1860, in the Terai Pergunnahs.

No. 471A.

The following Officers of the Government in the Kumaon District are appointed to be Assessors, under Act XXXII. of 1860, in the Circles specified opposite to their names :—

Jye Shah, Treasurer	In the City and Suburbs of Almorah, North-East portion.
Kishanund Joshee, Sudder Ameen	In the City and Suburbs of Almorah, South-West portion.
Luchmee Dutt Joshee, Tehseeldar of Almorah	In the Pergunnah of Almorah, or Huzoor Tehseel, exclusive of City.
Gowree Dutt Joshee, Tehseeldar of Kalee Kumaon	In the Pergunnah of Kalee Kumaon.
Lalla Gungaram, Tehseeldar	In the Bhabur and Station of Nynee Tal.

GENERAL DEPARTMENT.

No. 1417A.

Camp Ferozabad, the 14th December 1860.

The services of the Reverend Julian Robinson, M. A., Chaplain of Chunar and Mirzapore, are placed at the disposal of the Government of Punjab.

By Order of the Hon'ble the Lieutenant-Governor of the North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Leave.—Lieutenant W. B. Holmes, Engineers, Assistant Engineer, has obtained indulgence leave from such date as he may have availed himself thereof to the 1st January 1861.

Public Works Department, No. 2367, dated 13th December 1860.

Transfers.—The services of the Reverend C. W. Cahusac, Chaplain of Simla, are placed at the disposal of the Government, North-Western Provinces.

General Department, No. 3233, dated 15th December 1860.

Captain H. A. Dwyer, Assistant Commissioner, from the Rawul Pindee to the Dehra Ismael Khan District.

General Department, No. 3194, dated 11th December 1860.

Appointment.—Assistant Surgeon E. B. Brown, M. D., is appointed Professor of Chemistry in the Lahore Medical College, and Chemical Examiner for the Punjab.

General Department, No. 3267, dated 15th December 1860.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, 15TH DECEMBER 1860.

No. 474.—The services of Captain J. R. Sladen, of Artillery, Commanding No. 1, Punjab Light Field Battery, are, at his own request, placed at the disposal of His Excellency the Commander-in-Chief, from such date as His Excellency may desire to avail himself of them.

1st Regiment Seikh Infantry.

No. 475.—*Leave of Absence.*—First Class Native Doctor Meer Wajid Allee, for nine months, from such date as he may be permitted to leave the Corps, to visit his home at Patna, on private affairs.

4th Regiment Seikh Infantry.

No. 476.—*Promotions :*—

Rank and Names.	To what rank promoted.	From what date.	In whose room.
Jemadar.			
Sewnath Sing ..	Subadar ...	10th Oct. 1860 ...	Jan Mahomed Khan, invalided
Havildar.			
Ameer Khan,(3rd)	Jemadar ...	9th April 1860 ..	Surroop Sing, discharged.
Alladitta ...	Ditto ...	10th Oct. 1860 ..	Sewnath Sing, promoted.

No. 477.—*Leave of Absence.*—Lieutenant J. W. Orchard, Officiating Captain of Police, Dera Ismail Khan, for six months, from the 1st proximo, under the old Rules, to visit Calcutta, to undergo an examination in the Native Languages.

No. 478.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay-Masters of Pensioners, in whose Circle the Individuals reside, will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned :—

Names of Claimants.	Age.		Height.		Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's relatives on whose account claims are made.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay-Master payable.
	Years.	Months.	Feet.	Inches.					Names.	Rank.	Last Corps.					
Tara Singh ..	17	0	5	5½	Bhungoo, Jut, Sikh.	Fairish.—Oval face.—Greatly pitted with Small Pox. A particular wound mark on the left thumb.	Khiala, Ajnalla, Umritsur.	Son ...	Khuzan Sing, son of GoolabSing	Golundaz	1st Company Seikh Arty.	4th Oct. 1858.	4th Oct. 1860.	2-12	12 years.	Meerut.
Jhunda Singh ...	20	0	5	7½	Ditto ...	Fairish.—A speck in the left eye. A boil mark on the exterior of the right thigh.	Ditto ...	Ditto ..	Khuzan Sing, son of Deal Sing.	Ditto ...	Ditto ...	Ditto ...	Ditto ...	2-12	Ditto	Ditto.
Sahib Sing ...	75	0	5	9	Alwalleah.	White beard and moustache—Thick nostrils, and sunken eyes.	Bhaie Kajuspal. Loodiana.	Father ..	Dewah Sing	Sepoy ...	1st Punjab Infantry.	21st Sept. 1858.	21st Sept. 1860.	2-12	Life.	Ditto.
Buckt Burrhee ..	55	0	5	7	Khuttree.	Light color. Oval face. Has three warts, one on the upper lip, and two on the chin to the right.	Bussal, Rawul, Pindee.	Mother ..	Tarah ...	Ditto ..	Ditto ..	25th July 1858.	25th July 1860.	2-12	Ditto	Ditto.

G. Hutchinson, *Major,*

Offg. Secy. to Govt., Punjab,

Military Department.

Opium Notification.

NOTICE is hereby given, that, on Monday, the 7th January 1861, at the hour of Eleven o'clock in the forenoon, will be put up to Sale at the Exchange Rooms at Calcutta, and sold by Public Auction, for exportation by Sea, the under-mentioned quantity of Opium, the provision of 1859-60, subject to the following conditions, *viz.*:—

Produce of Behar Agency	...	Chests	1,220
Ditto of Benares ditto	...	„	560
Total Chests	...		1,780

Conditions of Sale.

1. The Opium will be sold for exportation by Sea only, and no Certificate will be granted except to cover such export.

2. The Opium will be ordinarily offered for sale at an upset price of Rupees 400 per Chest, and sold to the highest bidder above that price, except under the circumstances for which provision is made by Clause 12 of the Conditions of Sale.

3. The Sale shall commence at the hour of 11 A. M., and shall not be continued after the hour of 5 P. M.; but if at that hour any of the lots advertised for Sale shall remain unsold, the Sale may, at the discretion of the Board of Revenue, be resumed on the next day following (not being Sunday or a Public Holiday), at the hour of 11 A. M., and so on until the whole of the remaining lots are disposed of; or, if the quantity of 1780 Chests shall not be sold on the day advertised, the Board may dispose of the lots which remain on hand at a future Sale.

4. Each lot to contain Five Chests.

5. A deposit in a Promissory Note, either for 25 per cent. even money of the amount for which each lot is knocked down, or for Rupees 1000, at the discretion of the Officer superintending the Sale, shall be made by the purchaser in the Sale-Room, and before the lot is registered in the Sale-Book; and all such Promissory Notes shall be redeemed, on the part of the purchasers, at this Office, by Sub-Treasurer's Receipts, or by substitution of other Public Securities of the Bengal Government, on or before 4 o'clock of the afternoon of Saturday, the 12th January 1861, or, on the other hand, failing such redemption by the time aforesaid, then the lot or lots for which no Sub-Treasurer's Receipts or deposit of other Public Securities as aforesaid, shall have been delivered in, shall be re-sold at such time or times, and under such conditions of re-sale as the Board of Revenue shall see fit, and all losses and expenses whatsoever attending such re-sale shall be borne and paid by the defaulters, whilst any profit accruing from such re-sale shall be forfeited to Government.

6. The Promissory Notes taken on the day of Sale, under the last-mentioned condition, if remaining unredeemed on the said 12th January, will be placed in the hands of the Solicitor to the Government for realization in such manner as to him shall seem fit.

7. No tender of money, Sub-Treasurer's Receipts, or Public Securities, on account of Opium, upon which the prescribed deposit may not have been made before 4 o'clock of the 12th January, will be afterwards accepted.

8. The Opium now advertised for Sale shall be paid for within fifteen clear days from the day of Sale, that is to say, no Treasury Receipt will be accepted in payment after 4 P. M. of Tuesday, the 22nd January 1861; and in case any lots of such Opium shall not be so paid for and adjusted, then the cash deposit of 25 per cent. even money of the amount for which each lot is knocked down, or Rupees 1,000 for each lot, or any Public Securities that may have been deposited on account of such lots or chests, shall be forfeited, and the Opium be disposed of on account of Government, at such time and in such manner as the Board of Revenue shall think fit; and the first purchaser shall further be required to make good any loss or difference of price between that obtained at the re-sale and the amount at which the Opium was first purchased, forfeiting all advantages that may arise from such re-sale.

9. Purchasers taking out certificates or orders for the delivery of Opium, after making full payment, as above prescribed, shall have the option of naming the number of lots of their purchase which they may desire to be included in each certificate or order; and it is to be clearly understood that the certificates or orders so taken out shall be considered final, and not afterwards changeable for other certificates or orders authorizing the delivery of single lots, or of a different number of lot or chests, whether more or less, than the number of lots or chests originally required to be included in each certificate or order.

10. No Sub-Treasurer's Receipts or deposit of Public Securities, under the fifth of the present Conditions, will be received in this Office except from the party recorded as the purchaser in the Sale-Book, or his authorized Agent. The receipt for deposit of Public Securities will be granted only in the name of such purchaser, and the Securities so deposited will be returned when payment in full has been made by the said purchaser or his order.

11. The Officer superintending the Sale on the part of the Board of Revenue is empowered to reject, at his discretion, the bid of any individual, unless such individual shall on demand tender at the time a deposit, either in Bank of Bengal Notes, Sub-Treasurer's Receipts, or other Government Securities, equal to 25 per cent. even money of the amount so bid, or to Rupees 1,000 for each lot.

12. With a view to prevent fictitious bidding, designed to obstruct the Sale, it is hereby notified that the Officer of Government superintending the Sale shall be competent, at any time during the Sale, to withdraw any unsold lot, and immediately to put it up again for sale at a maximum upset price, diminishing the same gradually until a bid is obtained, and the first *bonâ fide* bidder for a lot, after it has been offered for sale in the mode here described, shall be held and declared to be the purchaser of the said lot; and the Officer of Government superintending the Sale shall also be competent to dispose in the same manner of as many of the subsequent lots as he may think proper, provided always that no lot shall be sold below the minimum price of 400 Rupees, specified in the second Clause of these Conditions.

13. The purchaser of any lot shall have the option of naming and purchasing in immediate succession, at the same price, and under the same conditions, any number of lots of the same Agency Opium to the extent of twenty five lots, provided always that there remain a sufficient number of lots of that Opium to complete the said twenty-five, but not otherwise.

14. In the event of any dispute or difference touching or concerning any matter or question arising out of the Sale of the Opium included in this Notification, or adjustment of the account thereof, the same shall and may be tried and decided in the Supreme Court of Judicature at Fort William in Bengal, and all and every plea and pleas to the jurisdiction of the said Supreme Court shall be waived.

15. The following papers, together with samples of the Opium for Sale, will be exhibited for inspection on the day of Sale, or may be seen previously to that date by application at the Office of the Junior Secretary to the Board of Revenue:—

No. 1. Certificate of the Opium now advertised for Sale.

No. 2. Report of the examination of such Opium.

16. The public are hereby informed that, in providing the investment of the Behar and Benares Opium for the year 1859-60, the same precautions have been taken as those which have been observed during past years, to have the drug procured and sent down in a pure state, to have only the prescribed quantity of leaves used in forming the cakes, and to have the due proportion of Opium put into each cake. An account of the weight of the drug when packed at Behar and Benares, and a statement of the average weight of the chests, indiscriminately taken for the purpose of comparison from the despatches on arrival at Calcutta, may be seen on application at the Office of the Junior Secretary to the Board of Revenue. Four chests of Behar and Benares Opium, *viz.* two of the season's provision under Sale, and two of the previous season, will be also shown to the purchasers at the Exchange Rooms on the day of Sale, to enable them to judge of the state of preservation in which the drug has been kept.

17. Any further information respecting weight or quality of the Opium advertised for Sale, that may be desired by parties connected with the trade, will, as heretofore, be furnished to them on application at the Office of the Board of Revenue; but, in accordance with established usage, under no circumstances will the Board entertain or recognise any claim to compensation for loss from any deficiency of weight, abstraction of Opium, or adulteration of the drug, which may be preferred on reference to chests after the Sale and delivery of the Opium for shipment.

18. The public are hereby informed that, in addition to the quantity above-mentioned for Sale in January, the following quantities, more or less, of Behar and Benares Opium of 1859-60, will be brought to Sale in the year 1861, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

		Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Wednesday, 6th Feb. 1861 -	1220	560	1780
Do.	Thursday, 7th March „ -	1220	560	1780
Do.	Wednesday, 10th April „ -	1220	560	1780
Do.	Wednesday, 8th May „ -	1220	560	1780
Do.	Monday, 10th June „ -	1220	560	1780
Do.	Monday, 8th July „ -	1220	560	1780
Do.	Monday, 5th August „ -	1220	560	1780
Do.	Monday, 9th September „ -	1220	560	1780
Do.	Tuesday, 7th October „ -	1220	560	1780
Do.	Wednesday, 6th Nov. „ -	1220	560	1780
Do.	Thursday, 5th December „ -	1244	601	1845
	Total -	13144	6201	19645

19. It is hereby further notified that, under the 6th Article of the Convention between Great Britain and France, dated the 7th March 1815, quoted below, the Agents in India of the French Government, or persons duly appointed by them, are entitled to demand that, out of the quantities of Behar and Benares Opium declared as above for Sale at the twelve Sales in the months of January, February, March, April, May, June, July, August, September, October, November, and December 1861, there shall be delivered to them, at the average of the particular Sale or Sales to which the Opium so applied for may belong, a quantity not exceeding in the aggregate 300 chests; and the Agents of the French Government must make requisitions for the whole of the Opium required by them during the year, within thirty days after the publication of this Advertisement, specifying the particular Sale or Sales from which the quantity of Opium is intended to be taken. If the Agents of the French Government shall not make the requisition for Opium within the time above-mentioned, the entire quantity of about 21,425* Chests of Behar and Benares, as above estimated, will be brought to Sale in the usual manner; and if they shall make application for a quantity of Opium to be delivered to them out of the quantity advertised for Sale at each or any of the twelve Sales above mentioned, but shall not pay for it within the prescribed period of payment, the Government of Bengal reserves to itself the right of disposing of the Opium which the French Authorities may so fail to pay for, either by increasing the quantity

	Chests.
* Behar ...	14,664
Benares ...	6,761
	21,425

reserved at the Sale next ensuing the date of payment, or by selling it at a Sale to be held expressly for the purpose.

Article of the Convention above referred to.

Article 6.—"With regard to the trade in "Opium, it is agreed between "the high contracting parties "that, at each of the periodical "Sales of that article, there "shall be reserved for the French Government, and "delivered upon requisition duly made by the "Agents of His Most Christian Majesty, or by "the persons duly appointed by them, the number "of chests so applied for, provided that such supply shall not exceed three hundred chests in each "year, and the price for the same shall be determined by the average rate at which Opium shall "have been sold at every such periodical Sale, it "being understood that if the quantity of Opium "applied for at any one time shall not be taken "on account of the French Government, by the "Agents of His Most Christian Majesty, within "the usual period of delivery, the quantity so applied for shall nevertheless be considered as so "much in reduction of the three hundred chests "hereinbefore mentioned. The requisitions for "Opium as aforesaid are to be addressed to the "Governor General at Calcutta, within thirty days "after notice of the intended Sales shall have "been published in the *Government Gazette.*"

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 10th November 1860.

No. 1507.

FROM HON'BLE A. EDEN,

Offg. Junior Secy. to the Board of Revenue,

To W. FITZWILLIAM, ESQ.,

Agent, Chartered Mercantile Bank.

Dated, Fort William, the 28th December 1860.

STAMPS.
H. Stainforth, Esq.

SIR,—REFERRING to your letter of the 26th instant, I am directed by the Board of Revenue to inform you that where Bills are drawn on London in English Sterling, it will be optional with the drawer, so far as the Revenue Department is concerned, to Stamp them either at the Exchange of the day between Calcutta and London, or at the rate of the nominal par 2*s.* per Rupee.

2. That is to say no penalty will be enforced where a Bill is stamped either according to its value at the nominal par of 2*s.*, or at the actual current rate of the day. But the Board cannot of course determine whether a Court of Law will consider the lower Stamp sufficient. It is therefore for the party interested to decide whether he will rely on the view of the Board and affix the lower Stamp applicable according to that view, or whether he will take the precaution of securing the admissibility of the Bill in a Court of Law by affixing the higher Stamp.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 28th December 1860.

Circular 1066.

To

TREASURY AND OTHER OFFICERS CONCERNED.

BILL and Receipt Stamps, under Act XXXVI. of 1860, should on receipt be added in a plus and minus "Memorandum of Bill and Receipt Stamps" at foot of the Cash Account, and the sale proceeds of the Labels credited to "Bill and Receipt Stamps," subordinate to "Stamps," the quantity sold being at the same time deducted from the Memorandum.

2. Discount should be charged in the accounts, as with Postage Stamps, against the receipts.

(Sd.) W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Office of Acctt. to the Govt. of Bengal,
The 22nd December 1860.

Notification, No. 1067.

To TREASURY OFFICERS OF THE LOWER PROVINCES.

Standard forms have been furnished to the Superintendent Alipore Jail Press and registered as below :—

Returns to Bengal Accountant.

No. 2.

Sepoys' Family Remittance Drafts.

No. 3.

Report to Accountant of transfer of charge of Treasury.

(Sd.) W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Bengal Acctt's. Office,
The 26th December 1860.

Circular No. 1068.

To

THE COLLECTOR OF

SALT AGENT OF

SIR,—I HAVE the honor to direct your attention to this Office Circular No. 967, dated the 28th June 1858, and to request that you will invariably note in your Treasury Accounts the names and official designations of Officers of the Public Works Department by whom any sums are paid into your Treasury.

I have, &c.,

W. WATERFIELD,
Offg. Acctt., Govt. of Bengal.

FORT WILLIAM;
Office of Acctt. to the Govt. of Bengal,
The 26th December 1860.

Notification.

THE following Statement showing the Outturn of Manufactures in the Jails of the Lower Provinces for the year 1859-60, received from the Accountant to the Government of Bengal, is published for general information, in conformity with the Orders of Government, No. 139, dated 23rd February 1857.

JAILS.	Total amount of outturn of manufactures.	Commission of 25 per Cent. payable to the Jailor.	Balance 75 per Cent. available for Works of public utility.	Amount at credit of each Station and Out-Station.	
Dacca ...	5,805 11 1	1,451 6 9	4,354 4 4	Dacca ...	3,504 9 0
				Manickgunge ...	376 7 6
				Moonsheegunge ...	473 3 10
Patna ...	1,925 12 3	481 7 1	1,444 5 2	Patna ...	1,292 9 6
				Jhaoogunge ...	35 4 6
				Barh ...	87 0 6
				Dinapore ...	29 6 8
Backergunge ...	2,184 6 4	546 1 7	1,638 4 9	Burrisaul ...	1,630 10 6
				Midnapore ...	7 0 1
				Perozepore ...	0 10 2
Beerbhoom ...	733 13 9	183 7 5	550 6 4	Beerbhoom ...	550 6 4
Burdwan ...	5,818 8 11	1,454 10 3	4,363 14 8	Burdwan ...	4,120 8 9
				Cutwa ...	86 14 8
				Boad-Bood ...	86 14 8
				Jehanabad ...	69 8 7
Hooghly ...	18,854 12 8	4,713 11 2	14,141 1 6	Hooghly ...	12,354 3 3
				Serampore ...	646 15 8
				Jehanabad ...	1,139 14 7
Jessore ...	2,838 1 0	709 8 3	2,128 8 9	Jessore ...	819 0 10
				Khoolneah ...	700 14 5
				Magoorah ...	538 7 8
				Gopalgunge ...	64 1 10
Mymensing ...	1,802 0 8	450 8 2	1,351 8 6	Mymensing ...	1,192 8 6
				Jamalpore ...	159 0 0
Nuddea ...	2,824 4 10	706 1 3	2,118 3 7	Kishnagurh Sudder Station...	1,002 11 2
				Santipore ...	780 4 3
				Kurreempore ...	130 11 3
				Cutwa ...	138 1 11
				Damoorhooda ...	99 1 8
				Kularoab ...	30 6 4
				Bongong ...	6 15 1
Purneah ...	2,751 11 5	687 14 10	2,063 12 7	Purneah ...	1,909 9 7
				Kisheengunge ...	93 2 6
				Mudheypore ...	70 0 6
Rajshahye ...	6,159 7 10	1,539 13 11	4,619 9 11	Rajshahye ...	3,436 10 3
				Nattore ...	95 4 4
				Pubna ...	1,087 11 4
Rungpore ...	719 4 2	179 13 1	539 7 1	Rungpore ...	416 11 0
				Titalyah ...	24 9 3
				Bhowhanegunge ...	4 14 7
				Bograh ...	93 4 3
Gowalparah ...	579 10 0	144 14 6	434 11 6	Gowalparah ...	434 11 6
Tipperah ...	3,315 4 6	828 13 2	2,486 7 4	Tipperah ...	2,486 7 4
24-Pergunnahs ...	35,304 12 3	8,826 3 1	26,478 9 2	24-Pergunnahs (Alipore) ...	25,297 10 3
				Diamond Harbour ...	179 11 4
				Barreepore ...	241 5 2
				Howrah ...	759 14 5
Barraset ...	2,003 5 1	500 13 3	1,502 7 10	Barraset ...	1,269 12 1
				Kallarea ...	85 9 6
				Kulligunge ...	25 4 8
				Tarragoonia ...	121 13 7
Bograh ...	184 4 3	46 1 1	138 3 2	Bograh ...	117 4 0
				Serajgunge ...	20 15 2

Jails.	Total amount of out-turn of manufactures.	Commission of 25 per Cent. payable to the Jailor.	Balance 75 per Cent. available for Works of public utility.	Amount at credit of each Station and Out-station.	
Bancoorah ...	3,004 10 9	751 2 8	2,253 8 1	Bancoorah ...	1,941 7 9
				Raneegunge ...	225 5 7
				Bood-Bood ...	34 10 8
				Gurbettah ...	52 0 1
Furreedpore ...	9 14 2	2 7 7	7 6 7	Furreedpore ..	7 6 7
Maldah ...	2 4 0	0 9 0	1 11 0	Maldah ...	1 11 0
Noakhally ...	1,184 7 2	296 1 10	888 5 4	Noakhally ..	775 9 8
				Duckinshabazarpore ...	90 2 11
				Surdeep ...	22 8 9
Pubna ...	1,040 7 2	260 1 10	780 5 4	Pubna ...	738 12 1
				Serajgunge ...	38 2 11
				Coomercolly ...	3 6 4
Howrah ...	57 6 9	14 5 8	43 1 1	Howrah ...	43 1 1
Behar ...	767 10 1	191 14 6	575 11 7	Gya ...	520 9 1
				Nowada ...	34 7 7
				Sherghotty ...	20 10 11
Bhaugulpore ...	1,415 15 6	353 15 11	1,061 15 7	Bhaugulpore ...	981 10 2
				Madehpore ...	80 5 5
Sarun ...	1,446 7 5	361 9 10	1,084 13 7	Chuprah ...	916 6 7
				Sewan ...	168 7 0
Maunbhoom ...	Deficient of Rupees ...		43 4 7		
Tirhoot ...	2,780 10 0	695 2 6	2,085 7 6	Tirhoot ...	1,939 10 8
				Buhera ...	145 12 10
Monghyr ...	3,095 7 5	773 13 10	2,321 9 7	Monghyr ..	2,219 8 9
				Barh ...	102 0 10
Lohurduggah ..	163 8 2	40 14 1	122 10 1	Lohurduggah ...	122 10 1
				Sumbulpore, Deficient of Rupees 20-14-10.	
Cuttack ...	805 0 11	201 4 3	603 12 8	Cuttack ...	597 12 2
				Jajpore ...	0 6 9
				Kendraparah ...	5 9 9
Pooree ...	532 10 5	133 2 7	399 7 10	Pooree ...	398 3 2
				Khoordah ...	1 4 8
Midnapore ...	6,200 10 5	1,550 2 7	4,650 7 10	Midnapore ...	4,221 12 6
				Nugwan ...	99 6 8
				Tumlook ..	12 6 1
				Gurbetta ...	14 13 6
				Balasore ...	302 1 1
Kamroop ...	2,134 8 5	533 10 1	1,600 14 4	Kamroop ...	1,600 14 4
Durrung ...	214 8 10	53 10 3	160 14 7	Durrung ...	140 2 10
				Munguldye ...	20 11 9
Jorehaut ...	647 14 0	161 15 6	485 14 6	Jorehaut ...	485 14 6
Luckimpore ...	100 14 10	25 3 8	75 11 2	Luckimpore ...	75 11 2
Ramree ...	2,560 14 10	640 3 8	1,920 11 2	Ramree ...	1,920 11 2

The Returns from the Districts noted below (which are under reference, owing to errors and discrepancies) will be published in a Supplementary List as soon as received :—

Chumparun,
Balasore,
Shahabad,
Nowgong,
Sylhet,
Dinagepore,
Chittagong,
Cossiah Hills,
Sandoway,
Singhbhoom,
Moorshedabad,
Hazareebaugh.

F. J. Mouat,
Inspector-General of Jails, Lower Provinces.

Dated the 19th December 1860.

Notification, No. 29.

Mr. J. Thornton, Uncovenanted Deputy Collector, received charge of the Seebsagur Treasury on the 12th instant.

Mr. John Macleod, Uncovenanted Deputy Collector, received charge of the Sarun Treasury on the 19th instant.

Baboo Dumree Tewarry, Officiating Sub-Assistant Commissioner, received charge of the Nowgong (Assam) Treasury on the 14th instant.

W. Waterfield,

Offg. Accti. to the Govt. of Bengal.

Fort William;
Office of Accti. to the Govt. of Bengal,
The 27th December 1860.

Notice.

Bankers and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. Perry,

Offg. Superintendent.

Supdt. of Stamps' Office,
The 13th December 1860.

Calcutta Stamp Office.

The 22nd December 1860.

With reference to the present applications made to this Office for the impressment of Stamps on executed Instruments, the attention of the Public is directed to Section III. of the new Stamp Act, which enjoins a minimum penalty of One hundred Rupees on persons making, executing, or signing Deeds, Instruments and Writings engrossed on unstamped or insufficiently stamped Paper. Parties are accordingly requested to send their documents to be stamped before execution, as they can only be impressed after signature on *proof* that the omission arose from "accident, ignorance, inadvertence or from other unavoidable cause," and upon payment of the penalties specified in Clause 2, Section XIII. of the said Act.

G. B. Hampton,

Collector of Stamps.

Notice of the Municipal Commissioners.

To Rate-Payers.

Whereas the Municipal Commissioners for the Town of Calcutta, under the provisions of Act XXV. of 1856, have completed the valuations of Houses, Buildings and Lands for the year 1861, the Books containing the said Valuations and Assessments may be inspected at their Office, by Owners, Occupiers, Agents or Trustees of Property, from Monday, the 31st of December, between the hours of 11 A. M. and 4 P. M.

It is further notified, that in pursuance of Section XI. of Act XXV. of 1856, the Municipal Commissioners will sit on Wednesday, the 16th of January 1861, and following days, at noon, to take into consideration applications for reduction of Assessments, when parties interested will be required to attend either personally or by their Agents.

By Order of the Board of Municipal Commissioners,

Robert Turnbull,

Secy. to the Municipal Commissioners.

Office of the Municipal Commissioners,
No. 10, Chowringhee Road;
Calcutta, the 21st December 1860.

Notice

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. Bickers,

Extra Assistant Commissioner,

in charge of Treasury.

Lucknow Treasury Office,
The 30th November 1860.

Estate Mrs. George Foley Greenway.

All persons having claims against the above Estate are requested to make the same known to, and those indebted thereto are requested to pay the amount of their respective debts without delay to

Geo. B. Taylor,

Administrator.

Benares,
The 23rd December 1860.

Notice

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. Macdonald,

Magistrate.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate, on Tuesday, the 15th January 1861, corresponding with the 18th Poos 1268 Fusly.

The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	REMARKS.
			B. C. D.	Rs. As. P.	
1	3196	Narhee Binwulleea, Pergunnah Peero ...	294 8 0	237 0 0	
2	3772	Hurpoor Ramnath oorf Nowada, Pergunnah Nonore ...	595 15 12	772 0 0	
3	3027	Futtehpoor, Pergunnah Peero ...	236 1 10	175 0 0	
4	3773	Keshwurpoor, Pergunnah Nonore ...	194 7 0	467 0 0	
5	3194	Dondooah, Pergunnah Nonore ...	120 0 6	162 0 0	
6	3774	Anooah Gyaspoor, Pergunnah Nonore ...	803 11 12	1,040 0 0	
7	3775	Cheerailee, Pergunnah Nonore ...	344 4 1	530 0 0	
8	3776	Baghee, Pergunnah Nonore ...	890 14 4½	1,095 0 0	
9	3777	Mooradpoor, Pergunnah Nonore ...	430 18 9	504 0 0	
10	3778	Bishoonpoora, Pergunnah Nonore ...	312 3 13	510 0 0	
11	3779	Eusoofpooroorf Khyrahee, Pergunnah Nonore	376 19 16	290 0 0	
12	3033	Uzruqbeh Kheereetar, Pergunnah Powar ...	116 13 16	112 0 0	
13	3234	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero ...	16 14 14	11 0 0	
14	3236	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero ...	3 0 6	3 8 0	
15	3235	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero ...	0 19 18	1 12 0	
16	3233	Arazie Deobarnaruck Choora Mundihree, Pergunnah Peero ...	13 4 0	20 0 0	
17	3780	Umrooha, Pergunnah Nonore ...	1,521 2 4	1,337 0 0	
18	3781	Rampoor Tara oorf Chuck Tara, Pergunnah Nonore ...	339 3 16	443 0 0	
19	3782	Sewtha, Pergunnah Nonore ...	785 4 10½	1,303 0 0	
20	3783	Bujurya, Pergunnah Nonore ...	1,208 1 11½	950 0 0	
21	3784	Gungadhurdehree, Pergunnah Nonore ...	220 1 14	137 0 0	

A. A. SWINTON,

Collector.

SHAHABAD COLLECTORATE,
The 21st December 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Shahabad, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of Government, in the Shahabad Collectorate, on Saturday, the 25th January 1861, corresponding with the 28th of Poos 1268 Fusly.

The purchaser of such Mehals will be subject to the conditions laid down below:—

CONDITIONS OF SALE.

1*st.*—Estates to be sold, with the Sudder Jumma entered against each below, to the highest bidders above the upset price.

2*nd.*—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3*rd.*—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4*th.*—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Remarks.
			B. C. D.	Rs. As. P.	
1	3785	Sewthura, Pergunnah Nonore ...	309 19 17	380 0 0	
2	3786	Benowlee oorf Benwulcea, Pergunnah ditto ...	19 9 4	15 0 0	
3	2757	Luhrap, ditto ditto ...	472 6 0	917 0 0	
4	3787	Goordeeha, ditto ditto ...	355 9 16	415 8 0	
5	3788	Muthoorapoor, ditto ditto ...	822 7 1	684 0 0	
6	3789	Mudunpoor, ditto ditto ...	2,921 5 0	2,315 0 0	
7	3790	Khundnee ditto ditto ...	804 16 0	975 0 0	
8	3791	Kurbasin and Putty Ponday, ditto ditto ...	1,732 12 0	2,019 0 0	
9	3792	Bunowlee, ditto ditto ...	1,011 18 5	1,353 0 0	
10	3793	Bhoputpoor dakhlee Audharee ditto ditto ...	61 9 11	60 12 0	
11	3794	Luchmeepoor oorf Luchmee dee dakhlee ditto, ditto ditto ...	65 13 19	58 0 0	
12	3795	Hurpoor, dakhlee ditto, ditto ditto ...	103 4 4	85 0 0	
13	3796	Kanhoodee, dakhlee ditto, ditto ditto ...	104 11 8	92 0 0	
14	3797	Bissumberpoor, dakhlee ditto, ditto ditto ...	134 19 10	135 0 0	
15	3798	Jaeedee, dakhlee ditto, ditto ditto ...	95 13 11	85 8 0	

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE,
The 21st December 1860.

Notice

Is hereby given that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually. Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale and readily disposed of.

J. F. SHERER,
Offg. Superintendent.

ZILLAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 26th Dec. 1860.

LIABILITIES.				ASSETS.			
Proprietors' Capital	1,07,00,000	0	0	Government Securities	11,39,077	0	0
Reserve Fund	2,05,001	1	9	Dues from Government	1,56,391	13	5
Current Accounts	2,00,12,672	11	4	Cash	3,03,34,663	15	4
Cash Credits Undrawn	1,73,945	4	10	Loans on Deposit of Securities	96,19,700	0	0
Other Claims	3,25,254	4	9	Discount Loans on ditto	41,27,600	0	0
Bank Notes	1,70,38,071	0	0	Accounts of Credit on ditto	2,06,400	0	0
Post Bills	1,54,935	7	8	Government Bills discounted	12,55,848	5	9
Profit and Loss (*Rebate Account*)	39,253	9	1	Mint Certificates ditto	1,49,523	1	7
				Mercantile Bills ditto	14,73,990	15	9
				Dead Stock	1,83,103	7	7
				Stamp Duties	2,834	12	0
Co.'s Rs.	4,86,49,133	7	5	Co.'s Rs.	4,86,49,133	7	5

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

G. W. MOULTRIE,
Accountant.

In the matter of "The Delhi Bank Corporation Limited."

NOTICE is hereby given, that the above Bank was duly registered under the above Title on the tenth day of October one thousand eight hundred and sixty, pursuant to Act No. VII. of 1860 of the Legislative Council of India, entitled "an Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability," and that the said Bank has been duly incorporated and is a Company "Limited," pursuant to the Act No. XIX. of 1857, entitled "an Act for the incorporation and regulation of Joint Stock Companies and other Associations either with or without limited liability of the Members thereof."

R. M. THOMAS,
Solicitor for the said Bank.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of John Rozario, of No. 36, College Street, Puttuldangah, in Calcutta, Law Agent, an Insolvent.

On Friday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 4th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

In the matter of Gooroodass Mookerjee, of Burranagore, in the District of the 24-Pergunnahs, but at present a Prisoner in the Common Jail of Calcutta, formerly carrying on business as a Dealer and Shipper of Country Produce and Commission Agent in co-partnership with one Alexander McGregor, since deceased, afterwards carrying on the same business alone, and subsequently carrying on business as a Hide Merchant in co-partnership with one William Bell, and afterwards in co-partnership with one Edward D'Louzey, and subsequently carrying on the said business alone, an Insolvent.

On Wednesday, the 12th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of March next, and that the said Insolvent do do then attend to be examined by the said Court.

Stewart, *Attorney.*

In the matter of Gopeenauth Coondoo, late of Puthooria Ghaut, heretofore carried on trade in buying and selling of Linseed, an Insolvent.

On Thursday, the 20th day of December instant, it was on the petition of Gopeenanth and Gopal Loll, creditors of the said Insolvent, adjudged that the said Gopeenauth Coondoo hath committed an act of insolvency, under the provisions of the Act XI. Vic. cap. XXI., and by another order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

In the matter of Gungadhur Bose, late of Isser Takoor's Lane, in Durzeeparah, in Calcutta, a Sircar in the service of the Calcutta Auction Company Limited, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 14th day of December instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Hatch, *Attorney*.

In the matter of Gungadhur Bose, late of Isser Takoor's Lane, in Durzeeparah, in Calcutta, a Sircar in the service of the Calcutta Auction Company Limited, an Insolvent.

On Friday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of February next, and that the said Insolvent do then attend to be examined by the said Court.

Hatch, *Attorney*.

Chief Clerk's Office, 22*nd December* 1860.

Underwriters' Screw Steam and Tug Company "Limited."

Registered under Act XIX. of 1857.

The Ordinary-Half Yearly Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on Tuesday, the 15th of January 1861, at 3 o'Clock P. M.

By Order of the Directors,

Dutts, Linzee & Co.,

Secretaries.

Calcutta,
The 15*th December* 1860.

COPIES OF THE

Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., and III.,

Can be had on application to the Printer of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Lost or Stolen,

The Government Promissory Notes No. 46538, of 4 per Cent. Loan of 1854-55, for Co.'s Rupees 1,00,000; and 46539 of 4 per Cent. Loan of 1854-55 for Co.'s Rupees 10,000, originally standing in the name of the Proprietor Rajah Soodur Shun Shah, of Gurhwal, by whom they were never endorsed to any other person. Payment of the above Notes, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Notes in favor of the Proprietor.

Rajah Bhovanee Shah,

Rajah of Gurhwal.

The 7th December 1860.

Lost or Stolen,

The first-half of the Bank of Bengal Note, No. 26312B., for Rupees 25.

Lost,

Halves of Bank of Bengal Notes, Nos. 44022 and 25840, for Rupees 25 each; and No. 07762, for Rupees 50. Payment of them have been stopped in the Bank.

Lost.

THE under-mentioned Promissory Notes of the Government of India, standing in the name of Mr. Jamsetjee Dorabjee, the Proprietor, by whom they were never endorsed to any other person. Payment of these Notes, and of Interest thereon, has been stopped at the Loan Office, and application is to be made to Government for the issue of duplicate Notes, in favor of the Proprietor. This Notice was also published in the *Bombay Government Gazette* of 23rd and 30th June, and 7th July 1859, and in the *Bombay Times*, and *Bombay Summachar*:—

Interest drawn in 1858-59 Draft No.	Loans.	Bombay No.	Calcutta No.	For Rupees.	TOTAL.
34 ...	1832-33, 4 per Cent. ...	892	11111	5,000	
147 & 413 ...	1835-36, 4 per Cent. ..	398	122	2,500	
		399	506	1,000	
		400	598	2,500	
		401	1570	500	
		402	9985	3,000	
		404	11449	1,500	
		405	15399	500	
127 & 774 ...	1842-43, 4 per Cent. ..	1746	16174	2,300	
		5371	22191	3,000	
		5372	22192	3,000	
		5373	22193	3,000	
35 & 1540 ...	1854-55, 4 per Cent. ..	570	3996	3,000	
		571	3998	2,000	
		572	3999	2,000	
		10822	35490	1,000	
121 & 431 ...	1854-55, 5 per Cent. Public Works ...	416	3084	2,500	
		417	3085	2,500	
		1210	7320	2,000	
799 & 1447 ...	1856-57, 5 per Cent. ..	1923	5447	3,000	
		1924	5448	3,000	
		1925	5449	3,000	
		1926	5450	3,000	
1417 ...	Ditto ...	15229	35962	5,000	
		15230	35963	5,000	
		15231	35964	5,000	
		15232	35965	5,000	
		15233	35966	4,000	Rupees 78,800

JAMSETJEE DORABJEE.

BOMBAY,
The 11th December 1860.

NOTICES issued by the POST-MASTER GENERAL of BENGAL.

No. 6866.

THE Calcutta Bhangy Despatch of the 5th instant for Cuttack and Chitterpore, which contained the Parcels mentioned in the annexed List, having been plundered by Dacoits whilst in transit at night between Balasore and Bhuddruck, the Senders are requested to furnish this Office, as early as possible, with Lists, showing the nature and value of the contents of their respective Parcels, the information being urgently required to enable the Local Magistrate to make a proper investigation.

C. K. DOVE,
Post-Master General of Bengal.

CAMP SIRSA,
The 13th December 1860.

LIST of Parcels despatched from Calcutta Post Office on 5th December 1860.

Station whence originally despatched.	No. of Parcels.			Address.	Destination.	Weight.
Calcutta ...	1	...	...	Resident ...	Hyderabad ...	205
Ditto ...	...	...	1	Pamphlet ...	Vizanagram ...	20
Ditto ...	...	...	1	Ditto ...	Vizagapatam ...	20
Ditto ...	...	...	1	Ditto ...	Nursapatam ...	20
Ditto ...	1	...	...	Resident ...	Hyderabad ...	13
Ditto ...	...	...	1	Pamphlet ...	Pooree ...	32
Ditto ...	...	...	1	Ditto ...	Cuttack ...	33
Ditto ...	...	...	1	Ditto ...	Ditto ...	13
Ditto ...	...	1	...	Kally Churn Roy ...	Ditto ...	46
Ditto ...	...	1	...	Ditto ...	Ditto ...	47
Serampore ...	1	...	...	Post-Master ...	Ditto ...	45
Ditto ...	1	...	...	Ditto ...	Poorce ...	45
Calcutta ...	...	1	...	W. L. Heeley ...	Cuttack ...	163
Ditto ...	1	...	...	Collector ...	Pooree ...	360
Ditto ...	1	...	...	Ditto ...	Ditto ...	280
Ditto ...	1	...	...	Ditto ...	Ditto ...	335
Ditto ...	1	...	...	Ditto ...	Ditto ...	200
Ditto ...	1	...	...	Ditto ...	Ditto ...	350
Ditto ...	1	...	...	Ditto ...	Ditto ...	340

W. H. McGowan,
Post-Master of Calcutta,
for Post-Master General.

No. 7019.

Under instructions from the London General Post Office the following rates of Postage will be charged on, and from the 1st January next, upon all letters sent *vid* Southampton from Calcutta through the United Kingdom to Buenos Ayres, or any other part of the Argentine Confederation, to the Republic of Paraguay and to Monte Video, or any other part of the Republic of Uraguay, *viz.* :—

Not exceeding ½ oz.			Above ½ oz. and not exceeding 1 oz.			Above 1 oz. and not exceeding 2 oz.		
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
0	11	4	1	6	8	2	13	4

and so on.

2. To the above Postage must be added a French Transit rate of 3*d.* or two annas per ½oz. when the letters are intended to be forwarded by way of Marseilles.

3. The above rates of Postage must in all cases be prepaid.

C. K. Dove,
Post-Master General of Bengal.

Camp Nowhatta,
The 22nd December 1860.

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2409.

The 24th December 1860.—Mail Packets for the Overland Mail, which leaves Bombay on the 12th proximo, will be closed at this Office at 5 P. M. on Thursday, the 3rd idem, *vid* Marseilles only.

Letters and Papers for transmission *vid* Bombay will be received up to 6 P. M. on every day prior to the 3rd, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *vid* Trieste.

Rates of Postage.

Under	¼	Ounce	Rs.	0	6 0
,,	½	,,	,,	0	8 0
,,	¾	,,	,,	0	14 0
,,	1	,,	,,	1	1 0

No. 3942.

The 13th December 1860.—The Post Master, Calcutta, begs to remind the Public of the orders of Government, dated 9th and 16th March 1860, which rule that all Newspapers shall be prepaid on and after the 1st proximo, and that Papers insufficiently stamped shall be charged with a fine, while Papers posted unpaid are not to be forwarded at all.

No. 2273.

The 13th December 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 3rd instant, and the Express Mail of the 4th, were in time for the Steamer that left Bombay on the 12th idem.

No. 4088.

The 21st December 1860.—The Holders of Window-delivery Tickets for the current year are informed that their Tickets will cease to be of any use after the 31st instant.

Fresh Tickets will be issued on the receipt of the usual Annual Fee of 12 Rupees for the ensuing year.

No. 2411.

The 26th December 1860.—The Overland Mail per Steamer *Nemesis* will be closed on Tuesday, the 8th proximo, at 6 P. M.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

	Weight.	*Vid* Marseilles.	*Vid* Southampton.
Postage.	Under ½ ounce	Rs. 0 6 0	Rs. 0 4 0
	„ ½ „	„ 0 8 0	
	„ ¾ „	„ 0 14 0	„ 0 8 0
	„ 1 „	„ 1 0 0	
	„ 2 „	„ 2 0 0	„ 1 0 0

No. 2413.

The 27th December 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Monday, the 31st instant, at 6 P. M.

No. 2446.

The 28th December 1860.—The public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Friday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the Window at one Rupee for every ¼ of an Ounce, in addition to the Steamer Postage paid by Stamps.

No. 2447.

The 28th December 1860.—Notice is hereby given that the Letters for the Overland Mail, despatched from this Office up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 28th idem.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 12th of November 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.			
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.	
Singapore ...	27th Dec 1860, at 11 A. M.	12½ P. M.	1¾ P. M.	3⅓ P. M.	1 H. 30M.	1	0	1	14	0	14	
											1	
										Total	15	
										France	1	
										Hong-Kong	1	
										Singapore	1	
										Ceylon	1	
										Madras	1	
										Australia	2	
										Alexandria	1	Bag.
										Suez	1	Packet.
										Aden	1	„
										Bagdad	2	„
										Gibraltar	1	„
										Singapore	1	„
										Penang	1	„
										Hong-Kong	1	„
										Galle	3	„
										Australia	9	„
										Ditto	8	Bags.
										Total	51	

The 28th December 1860.

PACKETS for the reception of Letters by the following Ships are open at this Office:—

Name of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Nemesis* ...	P. & O. S. N. Co. ...	9th Jan. 1861.	Suez ...	Madras, Ceylon & Aden.	
„ *Burmah* ...	Mackinon, McKenzie & Co.	2nd „ „	Moulmein...	Akyab and Rangoon.	

The 28th December 1860.

BENGAL SECRETARIAT

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*